The Bombay Gazette.

No. 6,915.—New Series. BOMBAY:—FRIDAY, APRIL 7, 1871. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52 0
including postage.....	„ 72 0
For half year in advance, delivered in Town	„ 26 0
including postage	„ 36 0
For three months' advance, delivered in Town...	„ 16 0
including postage	„ 21 0
For one month, delivered in Town.....	„ 6 0
including postage.....	„ 7 12
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Ten Lines and under

First insertion	Rs. 5 0
Second Ditto	„ 2 8
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Fourth and succeeding insertions	„ 0 2½ As.

per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per line.
Second Ditto	4½ „ „
Third and succeeding.....	2½ „ „

In the Native Languages, double the above.

Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

OVERLAND ROUTE.

On Saturday, the 8th April, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. HINDOSTAN, (3,113 tons, and 600 H.P.), Captain N. Rosekell, will LEAVE for SUEZ as above, carrying H.M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows:—

To BRINDISI	First Class Rs. 600	Second Class Rs. 300
To SOUTHAMPTON.	„ „ 650	„ „ 325

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
1st April 1871.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).

THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a monthly line of steamers (via the Suez Canal), leaving

GENOA	and	BOMBAY
on the 24th,		on the 1st
of each month,		

And calling at the following intermediate stations, viz:—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15	.....	£4
Suez	35	22	.....	9
Port Said.....	38	24	.....	9-10
Alexandria	39	25	.....	10
Messina	43	33	.....	13
Naples	46	34	.....	14
Leghorn	46	34	.....	14
Genoa	50	34	.....	14
Marseilles with transhipment at Genoa	58	35	.....	14-10

Including Wines at Table. Without Food.

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers, under contract with the Italian Government, on the Steamers, under contract with the Italian Government, on the their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's steamers.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows:—

PERSIA, on SATURDAY, 1st of April.
INDIA, on MONDAY, 1st of May.

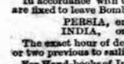
The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE of STEAMERS BETWEEN BOMBAY AND TRIESTE VIA SUEZ CANAL.



THE Company intends to despatch EVERY MONTH a Steamer from TRIESTE to BOMBAY and vice versa.

The AUSTRIA, 1,400 Tons, will be despatched from Bombay about the 1st MAY, and the SPHINX, 1,400 Tons, about the 8th JUNE. These steamers have limited accommodation for a small number of Passengers. The rates for Cabin Passengers include food and table wine during transit through Egypt, and free conveyance of 3 cwt. luggage For Baggage in excess £4 per Ton is charged.

PASSENGER RATES FROM BOMBAY:

	Cabin.	Deck with Food.
To Aden.....	£16	£ 7-13
To Suez	£28	£13- 7
To Port Said.....	£30	£14- 6
To Trieste	£40	£19- 0

Cargo taken for Trieste, also for Venice, Constantinople, and Odessa, Aden, Egypt, England and the Continent generally.

THERE is also a weekly service by MAIL STEAMERS between Alexandria and Trieste, and vice versa, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have each an experienced Surgeon on board. At Trieste the travellers to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P. & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers from Alexandria to Southampton, at a charge of 10s. per cwt., for the regulated allowance of 3 cwt., and of 20s. per cwt. for excess weight, (both exclusive of transit through Egypt), to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned grants also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

PASSENGER RATES from ALEXANDRIA to TRIESTE.

First Class.....£13 | Second Class .....£9.

Children under 10 years at Half Fare; under 2 years, Free.

REDUCED FARES FOR FAMILIES, consisting of not less than 3 adult members travelling together:—First Class, £10-16 per head; Second Class, £7-10 per head.

Personal Baggage allowed Free: 1st Class 200 lbs., 2nd Class 150 lbs., overweight 10s. per 100 lbs.

Railway tickets, from SUEZ, to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co:—First Class, £3; Second Class, £2. Children over 3 and under 10 years at Half Fare. Free Baggage 1st Class 3 cwt., 2nd Class 200 lbs., overweight 7s. per cwt.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from Bombay by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and via Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

TRANSHIPMENT SERVICE AT PORT SAID.

GOODS for Trieste, Venice, Odessa, and Ports on the Syrian, Turkish and Greek Coasts, shipped by Steamers under any Flag whatever from Japanese, Chinese and Indian Ports bound to Mediterranean or British Ports, via Suez Canal, are received and transhipped by the Austrian Lloyd's Agent at Port Said, and forwarded to their destination by the Company's regular lines of Steamers.

For further particulars, and for freight and passage apply to the Agency of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 2, Ash Lane, 5th April 1871.

FOR LONDON via HAVRE, WITH DESPATCH.

MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 10 years, 1,749 tons, William Stuart, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

WE beg to notify the arrival of the Steam Ship ORCHIS from Liverpool. Consignees of Cargo are requested to send DELIVERY ORDERS, accompanied by Bills of Lading, to us for inspection and counter-signature, and to take delivery of their Goods from the Bunder.

RENNIE, SCOVELL, & Co.,
Agents Steam Ship Orchis.

Bombay, 1st April 1871.

NOTICE to OVERLAND PASSENGERS —Half Pints of CHAMPAGNE at Rs. 10, 13, and 16 per dozen. All Dry.

PAYNE & Co.,
ELPHINSTONE CIRCLE, BOMBAY.
Immediately Opposite the Custom House.

SALES BY AUCTION.

BENNETT AND COMPANY.
No. 3, Forbes Street.

AUCTION SALE OF OFFICE FURNITURE.

TO-MORROW, SATURDAY, the 8th instant, Messrs. BENNETT & Co. are instructed to sell by Public Auction at the compound of Town Barrack, Fort.

A few articles of Office Furniture, such as Writing Tables, arms and without arms Chairs, Presses, Benches, &c. &c.

AUCTION SALE of Valuable and Handsome Household Furniture, best plated Rich Crockery and Glass, English-built Circular Glass-fronted Shirtwareware, a Handsome Acre, at Malabar Hill.

Date will be fixed hereafter, Messrs. BENNETT & Co. are instructed to sell by Public Auction at the above-named residence, on Malabar Hill, the valuable and handsome Household Furniture, Plated Glass and Porcelainware, Carriage, &c., Solid Furniture, plated by Messrs. Wedderburn, Esq., and Captain A. R. Hoskins the property of W. F. Ll particulars will be given hereafter, as published and the Property will be on view 4 days before the day of sale. Catalogues will be

AUCTION SALE of Valuable and Rich Household Furniture, Plated (thus, and Ivory-carved Blackwood class English-built Circular Glass-fronted Porcelainware, a First-by Ness, of Aberdeen, a do. do. Handsome Miniature Brougham, Holmes, of Derby, a Handsome strong Home Mail Phaeton, by trotting Grey Arab Broucham Horse, Pole Buggy, a do. Fast-both with cert ficates of soundness, Very do. do. Chestnut do., Books, a large and rare collection of Valuable Medical and other Gilladiums, Showy Annuals, splendid Orchids, Ferns, Petrunas, Pots, &c. &c., at Sir Jamsetjee Jejeebhoy's Hospital, Mazagon.

On WEDNESDAY, the 12th instant, Messrs. BENNETT & Co. are instructed to sell by Public Auction, at Messrs. BENNETT & Co. above-mentioned place, the valuable Collection, at his residence, at the Household Furniture, Carriages, and richly-carved Blackwood Dr. Anderson, proceeding to England Horses, &c., the property of Full particulars will be given hereafter. Catalogues will be published, and on view 4 days before the day of sale.

AUCTION SALE of very valuable Furniture, best plated rich Crockery and costly Household Furniture, Grand Square Piano, Cut Glassware, English Rosewood magnificent Japanese Vases, large by Broadwood and Sons, first-class Mahogany full-sized Sideboard, Pier Glass in gilt frame, a with 8 light lamp, valuable gilt and Billiard Table by Thurston, bronze Garden Seats, Chairs, Marble Clocks, handsome a large collection of valuable and Flower Pot Stands, plants, collected from various cons Orchids ferns and other prev ously disposed of by private contract) a first-class English-built Open Carriage by Todd, a handsome Circular Glass-fronted Miniature Brougham by Laurie and Marner, a pair of handsome Bay Arab Carriage Horses, height 14-2½ a ditto Fast-trotting Bay and Grey Arab ditto, a Lady's handsome Bay Riding Horse and Chesnut Arab ditto, sets of best English plated mounted single and double Harness, &c., at Cumballa Hill.

On THURSDAY the 13th, FRIDAY the 14th, and SATURDAY the 15th instant, Messrs. BENNETT and Co. are instructed to sell by Public Auction, at his Residence, at the abovementioned place, the very valuable and costly Household Furniture, Piano, Carriages, Horses, &c., the property of F. F. Liddersdale, Esq., proceeding to England. The same comprises handsome sets of rich engraved and thin Stem Glassware, rich Dinner, Breakfast and Dessert Services, best plated ware, such as Vegetable Dishes, Breakfast Companions, Ice Pitchers, Beer Mugs, Teapots, a set of Spoons and Forks, an artistically designed electroplated 6-light Candelabra and Epergne with plateau by Elkington, a handsome set of Fruit Dishes by do., Table and Chamber Candlesticks, an oakwood Suite containing a set of best Argand Lamps, magnificent Japanese Vases, first-rate Chromo-lithographs and Engravings in Gilt and Maple Frames, a first-class full sized Slate Billiard Table by Thurston, a bronze 8-light Billiard Lamp by do., Book Cases, handsome four-post Bedsteads, Camp Cot, Dressing and Washing Tables, Toilet Glass, English Mahogany and China Camphorwood Wardrobes, English Oakwood and handsome Blackwood Writing Tables, Bedroom Sofas, Clothes and Gown Presses, China Earthenware, Rubbing Tubs, Dispense Articles, Cooking Utensils, an English Iron Stove with cooking apparatus, a first-rate Washing Machine by Summer Scales and Sons, a first-rate large Binocular Micro-cope in case by Baker, a Stereoscopic Camera by Ross with photographic chemicals, a large collection of rare Orchids, Ferns, Caladiums and other Plants collected from various countries, Bronze Garden Seats, Chairs and Flower Pot Stands, English Garden Tubs, ditto Iron Railings, with Gates, Garden Engines, &c., &c.

AT 2 P.M. ON THE FIRST DAY.

A first class English built Open Carriage by Todd, with a pair of handsome high caste Bay Arab Horses and set of English plated mounted Double Harness.

A handsome English built Circular Glass fronted Miniature Brougham by Laurie and Marner, with a pair of handsome fast-trotting Bay and Grey Horses, and set of English plated mounted Double Harness.

A handsome Bay Arab Riding Horse.
A handsome Milch Cow and Calf.
Water Carts with Bullocks.
Firstrate Lady's and Gentlemen's Saddles by Peat, &c. &c.
Catalogues are published, and the property is on view from this evening.

WEEKLY SALE.

TO-MORROW, SATURDAY, the 8th instant, Messrs. BENNETT & Co. will sell by Public Auction, at their rooms, a small quantity of grey and coloured Piece Goods, &c. &c.

A small number of Kerosine Lamps.
Do. do. Hanging do. and Hall do.
20 handsome Pier Glass.
20 Tin Hip Baths, Complete.
25 doz. Sardine Knives.
3 doz. Copper Punkah Protectors.
3 Fine Milk Cows.
3 Do. Buffalos.
2 Buffalo's Heifers.
2 Cow's Do.
1 Calf.
2 Cases containing 6 Iron Bedsteads.

FOR SALE ON COMMISSION.

1 Somerset Hunting Saddle, with furniture and bridle complete, by Peat.
6 Sets of German Silverplated mounted Buggy Harness, just landed by Overland.
1 Colt Revolver in case, with Apparatus.

Bombay, 7th April 1871. BENNETT & Co.

NEW ADVERTISEMENTS.

GRANT ROAD THEATRE.

THE PERSIAN THEATRICAL COMPANY.

LAST TIME THIS SEASON.

BENEFIT OF THE PERSIAN ACTORS.

REDUCED PRICES.

SATURDAY NIGHT, THE 8TH APRIL, 1871.

FOR THE LAST TIME, COMBAT BETWEEN
ROOSTUM AND BURJORE,
ON HORSEBACK.

New and original Songs, with instrumental accompaniments.

INDIAN LIFE ASSURANCE COMPANY (Limited).

REGISTERED UNDER ACT X. OF 1866.

HEAD OFFICE—MEERUT.

DIRECTORS.

Chairman, W. McLeavy, Esq. ..... Manager Bank of Upper India (Ld.).
C. J. Collins, Esq. .....
R. R. Deans, Esq. ..... „ Allahabad Bank.
W. Hobson, Esq. ..... „ Mussoorie Savings Bank.
J. C. Parry, Esq. ..... Late General Manager, Delhi and London Bank.
F. Peterson, Esq. ..... Manager, Simla Bank Corporation.
C. W. Stowell, Esq. ..... „ Uncovenanted Service Bank.
F. Warner, Esq. ..... „ Barrister-at-Law.
Shaik Ellahee Buk.....

Medical Adviser.
WILLIAM MOIR, Esq., Civil Surgeon, Meerut.

Secretary.
D. LANCASTER, Esq.

BRANCH OFFICE—BOMBAY.

DIRECTORS.

R. V. REID, Esq. (Messrs. Finlay, Scott, & Co.), Merchant.
H. Manisty, Esq., Solicitor.
W. Maitland, Esq. (Messrs. Ewart, Latham, & Co.), Merchant.

Medical Adviser.
E. R. BUTLER, Esq., M. D., Surgeon European General Hospital.

Policy-Holders' Auditors.
Messrs Lidbetter and Wilson, Accountants.

Bankers.
The NEW BANK of BOMBAY, LIMITED.

Solicitors.
Messrs. Manisty and Fletcher.

Secretary for Western India.
D. McL. Slater, Esq., Associate of the Institute of Actuaries.

The peculiar features are—
1. Assurances at the lowest safe rates.
2. Investment of all Funds in Government Securities.
3. Entire Management in India.
4. Policy-holders to have the power to appoint an Auditor.
5. Recovery by the Representatives of this Company, for all Albert Policyholders who may assure in it, of claims due by the "Albert" Estate.
6. Cash Account and Balance Sheet of the Company's Assets and Liabilities published annually.

Policy-holders on the Indian Register of the Albert Company, including those non-resident in India, will be enabled to assure in this Company on the following special terms:—

Yearly Premium to assure Rs. 1,000, or £100 Sterling, payable at Death.

Age.	Civil. Rs. a. p.	Military. Rs. a. p.	During Residence in Europe. £ s. d.
20	29 - 0 0	32 14 0	1 12 3
30	33 15 0	37 13 0	2 2 1
40	41 9 0	45 4 0	2 16 0
50	54 9 0	57 4 0	3 19 5

Forms of Proposal may be obtained free of charge on application to the Secretaries or Agents of the Company, and they will be glad to give any information that may be required.

By order,
D. McL. SLATER, Secretary for Western India.
4, Church Lane, Bombay, 6th April 1871.

NOTIFICATION BY THE MUNICIPAL COMMISSIONER, UNDER SECTIONS II. and III. of THE MUNICIPAL LOAN BILL:—It is hereby notified that the undersigned did, on SATURDAY, the 1st instant, pay to Her Majesty's Treasury in Bombay the sum of Rupees 16,000, being the TWENTY-FIRST MONTHLY INSTALMENT of the 15 LAC LOAN, with interest; and also the sum of Rupees 14,609, being the TWENTY-FIRST MONTHLY INSTALMENT of the VEHAR WATER WORKS DEPARTMENT.

ARTHUR CRAWFORD,
Municipal Commissioner for the City of Bombay.

Bombay, 4th April 1871.

TO MERCHANTS AND OTHERS.—WANTED, SIX BEAMS of WOOD, each 66 feet long, 15 inches broad and 12 thick, to be delivered in Bombay within a few months. Offers to state name of wood, date of delivery, and Price [illegible] Office of this Paper.

NEW ADVERTISEMENTS.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE P. and O. Co.'s s. s. ORISSA, (1,646 tons, and 300 H.P., Captain P. S. Tomlin, will be despatched for the above Ports on THURSDAY, the 13th April, leaving Mazagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras, Calcutta, and Australia.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 11th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
6th April 1871.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-Ship MADRAS, 680 Tons, 125 H. P., Commander J. James, will be despatched on the 11th April 1871.

	April.		April.
Leave BOMBAY	11	Leave Colombo	19
„ Ratnagherry	12	„ Galle.....	20
„ Vingorla	13	„ Negapatam	23
„ Carwar	13	„ Madras	26
„ Mangalore	14	„ Coconada	27
„ Cannanore	14	„ Visagapatam.....	28
„ Tellicherry	15	„ Bimlipatam	28
„ Calicut.....	15	„ Gopaulpore.....	29
„ Beypore	15		May.
„ Cochin	16	Arrive CALCUTTA	2
„ Tuticorin	18		

This route is the most expeditious and economical for Passengers for the Neilgherry District, Bangalore, and Madras, who can land at Calicut for Beypore, and proceed from thence by rail.

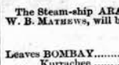
Passengers for Calcutta can take the same route, picking up the Steamer at Madras.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF PORTS AND KURRACHEE.

Interchanging Cargo and Passengers at Bussora, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.



THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer, with Cargo and Passengers for the above Ports, as follows:—

	April.		May
Leave BUSSORAH	17	Leave BUSSORAH	5
„ Kurrachee	22	„ Mahomerah	10
„ Guadur	24	„ Bushire	6
„ Muscat.....	24	„ Lingah	8
„ Bunder Abbas	28	„ Bunder Abbas	10
„ Lingah	30	„ Muscat.....	12
„ Bushire	30	„ Guadur	14
	May.	„ Kurrachee	17
„ Fao	2		
„ Mahomerah	2	Arrive BOMBAY	20
Arrive BUSSORAH.....	3		

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, despatch a steamer to Kurrachee every MONDAY, at noon.

The Steam-ship Martaban, 515 tons, 110 H.P., Commander Heasman, will be despatched on the 10th April, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

NOTICE is hereby given, that JAVA WAHOO, widow of Heerjee Cookerda, DAYAL HEERJEE, HEMRAJ COOKERDA and PREMJEE COOKERDA, all of Bombay, Hindoo Inhabitants, the legal Heirs and personal Representatives of Heerjee Cookerda, deceased, have contracted to sell to THAKAR GOCULDASS DEOJEE—firstly, a moiety of all that piece or parcel of LAND or GROUND, with the erections and buildings thereon, situate on the western side of Grant Road, without the Fort of Bombay, and assessed under No. 86, and registered by the Collector of Land Revenue under No. 4944, and containing by admeasurement seven hundred and seventy-eight square yards or thereabouts, and bounded on the east partly by the property of Hormusjee Eduljee and partly by a piece of Government ground, on the west by the property of Javerchand Atmaram, on the south by the aforesaid Grant Road, and on the north partly by the property of Parsee Bejonjee Hormusjee Doctor and partly by a piece of Government ground, and the said premises was formerly and is now in the occupation of [illegible] Cookerda Kanjee Waljee, situate on the western side of Duncan Road, assessed under Nos. 2823 and 3007, and containing by admeasurement four hundred and seventy-seven square yards or thereabouts, and bounded on the east by the said Duncan Road, on the west partly by a public road and partly by the property of Hormusjee Peatonjee Blickajee, on the north by the property of Thakoor Soorjeebaee Dharumsey, and on the south by the properties of Hormusjee Nusserwanjee, Merwanjee Jamasjee, Heerjee Cookerda and Hajee Peer Mahomed, and which said premises was formerly and is now in the occupation of Khoja Canjee Waljee. All persons having any claim upon the said properties, by way of gift, mortgage or otherwise, are hereby required to make the same known to the undersigned, within fourteen days from the date hereof, otherwise the purchase will be completed without reference to any such claims.—Dated this 6th day of April 1871.

MACFARLANE & SKIPSEY,
Purchaser's Solicitors.

SEALED TENDERS will be received by the Executive Engineer, Bombay Defences, at his Office, at Mazagon, up to noon on MONDAY, the 17th instant, for the EXECUTION by CONTRACT of ORDINARY and PETTY REPAIRS to BARRACKS and PUBLIC BUILDINGS at Colaba, Butcher's Island, Cross Island, Mazagon, Pow Pir, and Malabar Point, for the Season 1871-72.

The Executive Engineer reserves to himself the right of rejecting any Tender without assigning any cause for so doing.

The Survey Reports and Schedule of Rates of above repairs can be seen, and all further particulars relating to this Contract may be obtained, on personal application, during Office hours, on the 12th and 13th Instant, at the Office of

G. MEREWETHER, Captain, R.E.,
Acting Executive Engineer, Bombay Defences.

NOTICES.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.

Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

GEORGE NICOLL and Co.,
BOOT and SHOE MAKERS, SADDLERS and HARNESS MAKERS,
30, MEADOW STREET, BOMBAY.
1, EAST STREET, POONA.

GEO. NICOLL & Co.,
BOOT and SHOE MAKERS,
SADDLERS and HARNESS MAKERS,
30, Meadow Street, Bombay,
1, East Street, Poona,

BEG to inform their Constituents and the Public generally, they have THIS DAY commenced Business as SADDLERS and HARNESS MAKERS, and have received a supply of double and single Harness, Ladies' and Gentlemen's Saddles and Bridles, Riding, Driving and Hunting Whips, and all other necessaries required in the Saddlery Line.

Having secured the services of a Foreman Saddler from one of the first Houses in London, they are prepared to execute all Orders with which they may be favoured, carefully and promptly.

RUSSELL and Co.,
BOOT and SHOE MAKERS, 24, MEDOW STREET
(opposite to the oriental bank corporation.)

BEG to inform the Public that they have just imported a large assortment of LADIES', GENTLEMEN'S, and CHILDREN'S BOOTS, SHOES, FANCY SLIPPERS, &c., &c., of the latest fashion and of superior quality, being made expressly to order, in Moleskin Brieus.

Also Regulation and Hunting Spurs, Hunting and Riding Whips, Racket and Cricket Kits, &c., &c.

The Manufacturing Department is superintended by a competent European Foreman, where all orders will be promptly executed with first-class material and workmanship.

All Orders from Up-country must be accompanied with a remittance or reference for payment in Bombay.

Directions for self-measurement and Price List forwarded free on application.

ROWLAND and Co.,
SADDLERY and HARNESS ESTABLISHMENT,
8 MEDOW STREET, FORT, BOMBAY.

Every description of SADDLES, BRIDLES, HARNESS and WHIPS always on hand.

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LINDLEY and WARREN,
PHOTOGRAPHERS AND MINIATURE PAINTERS,
No. 11 FORBES STREET AND APOLLO STREET.
CARTES—Rs. 12 PER DOZEN.

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A COMPLETE BOOK CATALOGUE is in course of preparation; orders will be registered.

AN INTERIM PAMPHLET, containing Paragraph Notices and Lists of Valuable Books, Instruments, Pictures and Sundries, may be had on application

BY ROYAL COMMAND.
JOSEPH GILLOTT'S
CELEBRATED
STEEL PENS.

Sold by all Dealers throughout the World.

McCABE'S WATCHES.

CAUTION TO PURCHASERS.

It has come to the knowledge of the undersigned, that VERY INFERIOR WATCHES, not made by him, but bearing his well known name, are being offered to the Indian public, at prices which preclude the best workmanship and warranty.

PURCHASERS are advised to EXERCISE CAUTION in BUYING, and if they are in doubt, they can remit direct by Bank Draft, or otherwise.

Price Lists of Gold and Silver Watches forwarded on application post free.

39, Cornhill, London. JAMES McCABE.

NOTICES.

PAYNE AND COMPANY.
(BOMBAY BRANCH.)
BOMBAY.
WINE MERCHANTS & REGIMENTAL AGENTS.
Offices and Sample Room—Elphinstone Circle.
(Immediately opposite the Custom House.)

ESTABLISHED IN CALCUTTA UPWARDS OF HALF A CENTURY.

WE have now been established in this Presidency upwards of Two Years, and we take an early opportunity of thanking our Friends for the support they have extended to our House. It is gratifying to us to observe that our desire to meet the requirements of the Indian Community, has been appreciated by those with whom we have had the honour of being connected in business.

During the period of our existence in Bombay, we have opened accounts with no fewer than 84 Regimental Messes:—

16 BATTERIES ARTILLERY.
4 REGIMENTS H. M.'s CAVALRY.
6 „ „ N. CAVALRY.
16 „ „ INFANTRY.
26 „ „ B. N. INFANTRY.
16 „ „ M. N. INFANTRY.
8 CLUBS.

The Testimonials we have received from Presidents of Messes during the current year, some of which we annex, are a sufficient guarantee, to those of our Indian friends who have not had transactions with us, that all Orders entrusted to us will be carefully attended to, and it is to be hoped will meet with the same happy result.

EXTRACTS FROM LETTERS FROM MESS PRESIDENTS,
RECEIVED BY THE BOMBAY BRANCH.

Kamthi, 5th Feb. 1871.

I have much pleasure in testifying that all our orders during the past year have been most carefully and promptly executed, and have always given entire satisfaction. All the Liquor we have got from you of every sort has always been found of first rate quality, and we have not a single complaint of any sort to make.

(Signed) C. RAIKES, Major,
Mess President D/20 R. A., Kamthi.

Cannanore, Malabar Coast.

Our Mess having for many months been supplied with Beer, Wines, &c., by Messrs. Payne & Co., Bombay, I have much pleasure in certifying that everything obtained from that Firm has invariably given satisfaction. If, when all was good, it is impossible to mention one article as superior to others, I should certainly particularize the Beer.

In addition to the quality of their supplies I would wish to add my testimony to the great liberality which has characterized all their dealings. I would recommend all Messes to give them a trial, I feel convinced none would regret it.

(Signed) CHARLES WHITE, Asst. Surgeon D/20 R. A.,
Mess Secretary R. A.

Mhow, 4th Feb. 1871.

I have much pleasure in informing you that during the two years we have obtained supplies from your Firm our Mess has been promptly executed and to our entire satisfaction. The Beer especially has always been good, and the last supply of dry Champagne was excellent.

(Signed) GERALD H. KENNEDY, Capt.,
Mess President 3rd N. L. I.

Ahmedabad, 3rd Feb. 1871.

I have much pleasure in testifying to the goodness of all stores supplied by Messrs. Payne and Co., Bombay, during the last two years. All orders have been carefully and promptly attended to by them.

S. FELLOWS, Major,
Mess President 8th Regiment Bombay N. I.

Aurungabad, 6th Feb. 1871.

I have much pleasure in stating that the Beer, Sparkling Wines, &c., supplied by Messrs. Payne and Company, since the Monsoon, on the establishment of their Firm in Bombay to the Aurungabad station, have always been of the best quality and given universal satisfaction.

(Signed) M. P. MORIARTY, Captain,
Secretary Aurungabad Mess.

Ellichpore, 9th Feb. 1871.

I have much pleasure in letting you know that all the supplies that your method the Ellichpore Mess have been excellent, and all of conducting business has been considered liberal.

(Signed) J. G. POLLOCK, Lieut.,
Secretary Ellichpore Mess.

Royal A[illegible]
I have much pleasure in testifying to the Mess on your Establishment having been carried out with celerity and supplied have been of good

(Signed) H. M[illegible]

Hyderabad, Sind, 13th Feb. 1871.

I am glad to be able to say that all the Stores supplied by you to this Mess have given every satisfaction.

(Signed) H. F. GIBB, Capt.,
President C. E.—R. H. A. Mess.

Kamptee, 5th Feb. 1871.

I have much pleasure in testifying to the good quality of the Beer and Wine you have supplied to the Mess during the last year, and also to the prompt manner in which you have attended to our orders.

(Signed) A. N. CLAY, Capt.,
P. M. Committee 79th (Cameron Highlanders).

Deesa, 4th Feb. 1871.

I am desired to state that all our orders have been carried out most satisfactorily by you.

(Signed) PHIL. JUSTICE, Lieut.,
Mess Secretary 108th.

Poona, 1st Feb. 1871.

I have much pleasure in stating that during the time the Mess 1st Light Cavalry has been dealing with your Firm, they have been supplied with the very best articles and given much satisfaction.

(Signed) C. A. LOCH, Major,
Mess President 1st Light Cavalry.

Neemuch, 5th Feb. 1871.

I have much pleasure in stating that the Beer and Wines supplied to the Mess by Messrs. Payne and Co., Bombay and Poona, have given universal satisfaction, and that all orders have been promptly attended to.

(Signed) MOSLEY MAYNE, Lieut.,
Mess President 3rd Light Cavalry.

Seroor, 6th Feb. 1871.

I have much pleasure in stating that the goods supplied by you to the Regimental Mess invariably gave satisfaction, and that all orders have been promptly and carefully carried out by you.

(Signed) C. D. LA TOUCHE, Major,
Mess President Poona Horse.

Jacobabad, 8th Feb. 1871.

I have much pleasure in informing you that the orders we have given you during the past year have been carried out to the satisfaction of the Officers of the Brigade.

(Signed) E. SWATMAN REYNOLDS, Lieut.,
Mess Secretary, Sind Horse Brigade

Poona, 14th Feb. 1871.

I have great pleasure in testifying to the excellent quality of the stores which you have from time to time supplied to the Mess of H. M.'s 78th N. I., and also to the highly satisfactory manner in which you have executed any order entrusted to you.

(Signed) G. W. HANSON, Major,
Mess President H. M.'s 9th N. I.

Mhow, 9th Feb. 1871.

I have the pleasure to state that the Draught Beer supplied by you to the Mess of the 14th N. I. has been much approved of.

(Signed) F. E. FRANCIS, Lieut.-Colonel,
Late P. M. Committee 14th N. I.

Bombay, 4th Feb. 1871.

The Officers of the 21st N. I., or Marine Battalion, have been very well satisfied with all the supplies they have received from your Firm during the last year.

(Signed) R. DEEY HASSARD, Lieut.-Colonel,
Mess President

Secunderabad, 9th Feb. 1871.

I have much pleasure in testifying to the excellent quality of the various Wines and Brandies supplied by you to the Mess 24th Regiment M. N. I. during the past two and a-half years. Also to your prompt and careful execution of all orders.

(Signed) C. L. PEREIRA, Major,
Mess President 24th Regiment M. N. I.

Kamptee, 6th Feb. 1871.

I have much pleasure in testifying to the excellent quality of the Be

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

THURSDAY AFTERNOON.

INQUIRY for Land shares and New Bank of Bombay, new issue. Press and Spinning shares firm.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number of Shares.	Nomi. value per sh.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs. p. a.			
100,000	100	all	3 p.ct.	Agra Bank	95
22,000	1,000	all	5 p.ct.	Bank of Bengal	1,375
10,000	500	all	5 p.ct.	Ditto of Bombay New	620
15,000	500	100	do.	Ditto 2nd Res. Issue	178½
5,250	1,000	all	7 p.ct.	Ditto of Madras	1,380
30,000	250	all	3 p.ct.	Chartered Mercantile Bk. of L. L.& China	250 par.
6,000	275	all	12 p.ct.	Hong. & Shanghai Bank	360 nl.
40,000	200	all	nil	Chartered Bk. of I. & C.	150
37,000	250	125	5 p.ct.	National Bank of India.	103
19,000	250	all	12 do.	Oriental Bank	440

LAND COMPANIES.

4,000	3,000	all	Rs 70	Colaba Land Co	1,685 to 90
8,000	150	all		Frere Land & Pier Co. Ld	162
750	2,000	2,000	Nil	Mazagon Land	1,015
4,000	4,000	1,440	Nil	Port Canning	315

RAILWAY COMPANIES.

...	£20	218.3.0	p.c.	G. I. P. Railway Consolidated Stock	240
...	£20	109.1.8	do.	Do. New £20 shares	126
...	£2	43.10.2	do.	Do.	...
...	£400	4,000	do.	B. B. & C. I. Railway Co	1,100
...	£10	192.8.1	do.	Do. New Shares	200

SPINNING AND WEAVING COMPANIES

400	2,000	1,700	50	Albert Mills Co	1,450
500	2,500	all	200	Alliance Spinning	2,510
100	5,500	all		Bombay	5,000 div
300	1,000	all	45*	Bombay United	925 ex-
1000	150	150	...	Broach Mills	295
800	5,000	all	...	Dhurumsey Spinning	2,450
750	2,000	all	75	p.s Great Eastern	1,988
2,500	1,000	all	80	p.s Manockji Petit's	1,135
800	2,500	all	80	p.s Oriental	2,225
600	2,500	2,400		Royal	2,100

*Per share for the half-year.

PRESS COMPANIES.

150	5,000	2,850	225	ps. Akbar Cotton Press Co.	2,275
200	2,000	1,100	75	do. Albert Co. Kurrachee	775
250	3,000	850	50	do. Alexandra Press Co.	450
150	12,000	11,000	900	do. Apollo Press Co.	7,000
100	2,000	1,265	do.	Bombay Press Co.	375
100	5,500	all	950	do. New	5,500
339	1,580	all	450	do. Colaba Press Co.	583
350	2,000	all	...	East India Press Co.	3,500
150	5,500	all	700	do. Fort Press Co.	5,500
301	1,000	1,000	...	do.	9,300
200	4,000	all	Nil.	Prompt Printing Press	900
2,250	1,000	all	Nil.	Hydraulic Press Co.	2,500
200	1,000	1,500	75	ps. Imperial Press Co.	1,250
500	2,000	2,000	100	ps. Kurrachee Press Co.	875
2,000	400	350	35	do. Mofus. Press & G. Co.	480
2120	2,500	all	250	Prince of Wales Press	2,350
1,000	1,000	750	Nil.	Victoria Press, Madras	950
150	2,000	all	Nil.	Timscrilly Press Co.	1,900
400	1,500	...	...	Carwar Company	700

MISCELLANEOUS.

...	12,500	1,500	75	ps. Bombay Burmah Trading Corporation	800
1,000	50	all	5	pc. Mechanics B'ld'g Co	30
500	2,000	300	21	ps. Kurrachee Landing and Shipping Company	170
12,000	50	all	25	ps. Treacher & Co.	400

BANKS IN LIQUIDATION.

	Date of L'dation.		
500	7th Jan. '68	Bank of Bombay	29
95	19th ,,	Do. China	1
2250	2 Mar. '66	Central Bank	1
...	... ...	East India Bank	1
200	13 Feb. '67	Indian Peninsula	
200	6th May '	Royal Bank	

COMPANIES IN LIQUIDATION.

5,200	2,375	Nov. '66		Back Bay Co.	75
3,500	2,445	...		B'bay & Bengal S. S.	10

EXCHANGE.

On	Terms.	Rate
London	At sight	1s. 10⅛d.
London Banks	6 months' sight	1s. 10⅛d.
Do. Usance	30 Do. do.	1s. 11d.
Do. Documents	6 Do. do.	1s. 11⅛d.
Calcutta	At sight	Par
Do.	30 days' sight	99½
Do.	60 days' sight	99½
Madras	At sight	Par
Do.	30 days' sight	99½
China	60 Do. do	228

PRICES OF BULLION, &c.

Sovereigns, each	Rs.	10-8
Bank of England Notes	,,	10-1
Carolas	,,	290
Mexican Dollars	,,	220
Peru-Franc Pieces	,,	203
Bar Silver	,,	106-1
Gold Leaf	,,	15-1
Bar Gold 10oz. English	,,	16
Australian Gold	,,	19o

BANK OF BOMBAY.

Government Securities	4 per cent
Mercantile Bills	6 ,,

GOVERNMENT SECURITIES.

Five-and-a-half per cent	114
Five per cent	106½
Four per cent	98½
Four & half per cent. (Public Works Loan)	106½
Five per cent Debenture Loan 1866-67	103
15 years' Debenture Loans	105½
10 years' do. do.	108
5 years' do. do.	108
Six per cent. Municipal Loan House Rate	113
Do. Do. Market Rate	113

GREAT INDIAN PENINSULA RAILWAY.

Statement of Traffic, Week ending 1st April 1871.

Open 1,258 Miles.	Rs.	a.	p.
Coaching	1,18,609	13	2
Merchandize	6,90,427	11	3
Electric Telegraph	930	11	6
Earth Trains	3,669	12	0
Total Rs.	5,13,967	15	11
Corresponding week last year open 1,184½ miles ... Total Rs.	4,39,198	12	5
Increase	74,169	3	6

MILITARY.

ARRIVALS.—APRIL 6.

Blanchard, Lieutenant, 14th N.I., on leave, from Mhow.
Johnston, M. D., Staff Assistant-Surgeon, Bengal Medical Department, on sick leave, from Jullundur.
Forster, Lieutenant, 40th Rifles, on leave, from Peshawur.
Bagot, Lieutenant, 60th Rifles, on leave, from Peshawur.
Forbesone, Captain, 3rd Rifle Brigade, on furlough, from Umballa.
Arnott, M. D., Assistant-Surgeon, Bombay Medical Department, on leave, from Bengal.
Goslin, Lieutenant, Commissarist Department, on leave, from Sattara.
Howard, Captain, 37th Regiment, on leave, from Meean Meer.
Barton, Lieutenant, 37th Foot, on leave, from Meean Meer.
Clery, Surgeon, 18th Hussars, on sick leave, from Secundradrad.
Palleyne, Captain, 18th Hussars, on sick leave, from Secundradrad.
Ramsay, Major, 10th Regiment N.I., on furlough, from Dorundah.
Heffernan, Surgeon, Medical Department, on furlough, from Rangoon.
Willoughby, Captain, 3rd Light Cavalry, on sick leave, from Neemuch.
Ker, Lieutenant-Colonel, Bombay Infantry, on duty, from Khandwa.
Williams, Lieutenant-Colonel, 109th Regiment, on sick leave, from Deesa.
Simpson, Lieutenant, 21st N.I., on duty, from Mehidpore.
Beagin, Captain, 2nd Regiment N.I., on leave, from Waltair.
Estes, Major, 25th Regiment N.I.I., on leave, from Dhoolia.

DEPARTURES.—APRIL 6.

Young, Ensign, 29th Regiment, on duty, to Bhooj.
Ashfield, Lieutenant, Bombay Staff Corps, on leave, to Mhow.
Robert, Captain, Royal Artillery, on duty, to Kamptee.

BOMBAY GOVERNMENT ORDERS.

(*Bombay Government Gazette*, April 6.)

MILITARY DEPARTMENT.

Lieutenant the Honourable G. C. Napier, General List, Bengal Infantry, is allowed furlough to Europe for two years, on medical certificate, under the furlough regulations of 1868.

The following appointments are made :—

Major A. G. Plomer, Staff Corps, Brigade Major, to officiate as Assistant Adjutant General, during the absence of Major Lock.

Captain F. Karslake, 83rd Foot, Station Staff Officer, Sholapoor, to officiate as Brigade Major, vice Major Plomer.

The unexpired portion of the leave of absence granted by G. O. No. 76, dated 27th January 1869, to Lieutenant-Colonel W. S. Jones, Staff Corps, Cantonment Magistrate, Ahmednugger, is cancelled from the 18th March 1871, the date of that officer's return to duty.

The undermentioned medical officers are brought on the strength of the British troops serving in this Presidency from the 24th March 1871, the date of their arrival in Bombay :—

Staff Assistant Surgeon T. Oughton.
Ditto H. Waghorn.

Lieutenant Richard Westmacott, Staff Corps, having completed twelve years' service, to be Captain from 19th March 1871, subject to Her Majesty's approval.

Surgeon James Bain, M.D., having completed twenty years' service, to be Surgeon Major from the 20th March 1871, subject to Her Majesty's approval.

The promotion of Major John Mingaye Holt, Staff Corps, to the rank of Lieutenant-Colonel from the 26th December 1870, notified in G. G. O. No. 1, 4th January 1871, is cancelled, that officer having retired from the service on the 14th June 1870.

The undermentioned officers are allowed furlough to Europe for two years, on medical certificate, under the furlough regulations of 1868 :—

Lieutenant-Colonel S. Black, Bengal Staff Corps.
Major A. W. Montagu, Bengal Staff Corps.
Lieutenant A. V. Chich, Madras Staff Corps.

Captain H. A. Yates, Madras General List, is allowed furlough to Europe for twenty months, on medical certificate, under the furlough regulations of 1854.

Sub-Conductor C. Bather, of the Barrack Department, is allowed furlough to Europe for twelve months, on medical certificate, under the furlough regulations of 1868.

Lieutenant G. A. L. A. Whitmore, Royal Engineers, is allowed a furlough to England on medical certificate, for the purpose of appearing before a medical board there, under the furlough regulations of 1868.

POLITICAL DEPARTMENT.

Lieutenant-Colonel S. C. Law received charge of the Political Agency in Kutch from Assistant Surgeon Tatham on the 27th March 1871, after office hours.

Mr. John Jardine is appointed to act as First Political Assistant in Kattywar till further orders.

JUDICIAL DEPARTMENT.

Lieutenant G. R. B. Drummond, Acting Superintendent of Police, Ahmedabad, has passed an examination in the Gujarathi language according to the test prescribed in Government Notification of 12th August 1868.

Captain C. F. Boulton is appointed to act as Judge and Session Judge of Hyderabad, during the absence of Captain Grant or until further orders.

Captain A. B. Portman, District Superintendent of Police, in the Colaba District, is allowed privilege leave of absence for three months from the 9th instant.

Captain F. F. Bartholomew to act as District Superintendent of Police in the Colaba District during the absence of Captain Portman on leave, or until further orders.

Mr. C. B. Izon, Acting District Judge and Sessions Judge of Ratnagherry, made the necessary declaration of office as required by (Bombay) Act VI. of 1866, on the 22nd ultimo, in the afternoon.

Mr. A. K. Nairne, Acting Judge and Session Judge of Sattara, has been allowed subsidiary leave to join his appointment at Sattara, from 19th February to 12th March 1871, both days inclusive, under chapter 3, section, 11 of the Covenanted Civil Service Leave Code of 1871.

Mr. J. E. Murphy, Acting Assistant Judge and Session Judge of Surat, assumed charge of his office on the 31st March 1871, before office hours, and made the necessary declaration of office as required by (Bombay) Act VI. of 1866.

Surgeon-Major C. G. Wiebe, M.D., and Surgeon J. Cruickshank, M.D., respectively delivered over and received charge of the office of Inspector General of Prisons on the 1st instant, before office hours.

R. J. Nugent to act as Under-Secretary to Government in the Judicial, Political, and Educational Departments.

The Honourable F. Lloyd, Judge of Her Majesty's High Court of Judicature at Bombay, is allowed leave of absence for six months from 13th May 1871.

Mr. C. G. W. Macpherson, Supernumerary Assistant to the Collector of Belgaum, is invested with the powers of a Subordinate Magistrate of the second class in the Belgaum district.

Major A. Raitt, Superintendent of the House of Correction, Bombay, is allowed privilege leave of absence from 6th April to 10th May 1871, under the provisions of section 4 of Act V. of 1871, the Prisoners' Act, 1871. Mr. C. Mapp is appointed to act as Superintendent of the House of Correction, Bombay, during the absence of Major Raitt on leave, or till further orders.

Mr. Anundrao Bhasker, Acting District Deputy Collector of Kulladghee, is invested with the powers of a Magistrate in the Kulladghee District.

REVENUE DEPARTMENT.

Mr. T. Monck Mason, acted as Junior Collector and Magistrate of Kulladghee from 13th December 1870 to 12th March 1871, both days inclusive.

Mr. C. G. W. Macpherson, C. S., passed an examination in the Canarese language on the 7th ultimo.

Mr. C. G. W. Macpherson, C. S., has been appointed Supernumerary Assistant to the Collector of Belgaum from the 15th December last.

The Superintendent of Mahabuleshwar, in the Sattara collectorate, is appointed to be a Deputy Collector under the provisions of Act XXI. of 1852, and to invest him with the powers exercised by a Mamlutdar under Bombay Act V. of 1864.

Mr. E. McCallum, Assistant Collector of Nassick, is allowed a furlough to Europe for a period of 18 months, under section 8 of the Covenanted Civil Service Leave Code of 1871.

Mr. Rajaram Balvant Jatar, Subordinate Magistrate, at Sheralla, in the Sattara collectorate, is second class, and invested with the powers exercised by a Mamlutdar and invested with the powers exercised by a Mamlutdar under Bombay Act V. of 1864.

Mr. F. R. S. Wyllie, Acting Assistant Commissioner in Sind, is allowed special leave of absence for six months under section 23 of the Covenanted Civil Service Absentee Rules of 1868, as also absentee leave for eight days prior to the commencement of the special leave.

Mr. H. D. E. Forbes, acting third class Deputy Collector in Sind, is allowed sick leave to Europe for a period of six months, under section 11 and clause 1 of section 20 of the Uncovenanted Service Absentee Rules of 1864, as also preparatory leave from the 28th ultimo.

Mr. H. M. Grant, Acting Superintendent, Poona and Nassick Revenue Survey, is allowed leave of absence for six months, to proceed to Europe on private affairs under clause 1 of section 12 of the Uncovenanted Service Absentee Rules of 1864, and subsidiary leave for fourteen days.

Mr. D. B. Crawford, third class Deputy Collector in Sind, is allowed sick leave to proceed to Europe for a period of 18 months under section 11 and clause 1 of section 20 of the Uncovenanted Service Absentee Rules of 1864, as also subsidiary leave not exceeding 30 days from the 17th ultimo.

GENERAL DEPARTMENT.

Assistant Surgeon W. Gray, M. B., is appointed Curator of the Victoria and Albert Museum.

The leave of absence granted to Sub-Assistant Surgeon Dossabhoy Pestonjee, under date the 16th ultimo, is cancelled at his own request.

FINANCIAL DEPARTMENT.

Mr. Elphinston, Acting First Assistant Collector of Dharwar, is appointed a Commissioner in that collectorate under Act XVI. of 1870.

ECCLESIASTICAL DEPARTMENT.

The Rev. W. Maule, S.C.L., having returned to duty, is permitted to resume charge of the chaplaincy of Colaba.

The Rev. F. L. Sharpin, M.A., Acting Chaplain, Colaba, is appointed Chaplain of Surat, with its dependent stations.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

Sergeant E. Glover, R.E., 2nd Division Persian Telegraph, passed an examination as Interpreter in Armenian, in September last.

SHIPPING.

DAILY FREIGHT REPORT—6TH APRIL.

London...	Cotton	£3 0s. 0d.	p. ton.
	Cases	£3 0s. 0d.	,,
	Seeds	£2 5s. 0d to £2 10s. 0d.	,,
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 0d.	,,
	Wooden Ships ,,	£2 8s. 0d.	,,
	Myrabolans & Coir bdls	£1 5s. 0d.	,,
	Seeds	£1 10s. 0d.	
Harve...	Cotton	£3 0s. 0d.	
	Coffee	charges	
Overland	Steamers	£4 0s. 0d.	
Liverpool via Suez Canal		£3 5s. 0d. to £3 7s. 6d.	
China ...	Steamer Cotton	Rs. 10 per bale.	
	,, Opium	Rs. 25 to 30 per chest	
	Sailing Ships	Rs. 3 per bale	
Calcutta ...	Salt	Rs. 2 0 0 to 3 0 0 per ton	
Calcutta to Bombay		Rs. 16 and Calcutta Port charges	
Mauritius		3 annas to 10 p. bag nominal.	

ARRIVALS.

April	Vessel.	Commander.	From
6	Taptee (s)	Morison	Mandvie, April 3.
	Hydrabad	Holmwood	Liverpool, Dec. 11.
	H. M. S. Euphrates	Cume	Suez.

DEPARTURES.

April	Vessel.	Commander.	Destination.
6	Wynard	Canvas	Tellicherry.
	Emeu (s)	Perrins	China, &c.
	Pearl (s)	Baldwin	Cutch.
	General Havelock (s)	Drewitz	Coast and Goa.

The following vessels obtained their port clearances yesterday—
Ship Berbice, Latto, to Calcutta.
Bark Sarah Watson, Waterman, to Falmouth.
Bark Tyrol, Owens, to Cochin.
Brig Keerata Roodrin, Nacoda, to Colombo.
Brig Edward, Poulson, to Cochin.
Hindostan (s), Roskell, to Aden and Suez.

The following vessels began to load yesterday—
Steamer Cartago Nova, to Liverpool.
Steamer Taptee, to Cutch.
Ship Esk, to Falmouth.

THE HOOGHLY.

ARRIVALS.

April
3 Dacca (s) ..... Paterson ..... Moulmein, March 24.
Montano ..... Balch ..... Liverpool, Nov. 17.

DAILY IMPORTS.—6TH APRIL.

FROM LIVERPOOL.

North Tyne (s), 1 case hardware, K Currimjee.

FROM LONDON.

The Tweed, 10 cases claret, Payne & Co.
Blythwood (s), 10 cases oilmanstore, E N Colabawala & Co.
Robinson Crusoe, 4 packages hardware, M Adamjee ; 3 cases foolscap paper, &c., The London A & A Co.
City of Brutscls, 8 casks paint, N Tyebally & Co ; 5 casks white paint, A H Ebramjee.

FROM BORDEAUX.

Europe, 50 cases brandy, D Sorabjee & Co.
N D The Victore, 15 cases brandy, E N Colabawala & Co.

DAILY EXPORTS.—6TH APRIL.

FOR LIVERPOOL.

Westminster, 75 bales cotton, V Luckmoobhoy.
Calcutta, 300 bales cotton, Knoop & Co ; 25 bales cotton, C Motta.
Jeypore, 1,000 bundles galls, S Vagjee ; 4 bales cotton, Lawrence & Co.
Rialto, 168 bales cotton, J Ludhanee & Co ; 100 bales cotton, D Gopejee ; 140 bales cotton, N Goverdhundass.
Challenge, 101 bales cotton, B Choonilall ; 100 bales cotton, and Mathooradass ; 1,000 bundles gall, S Wagjee ; 100 bales cotton, G Nusingdass ; 100 bales cotton, D Mathooradass.
Tethys, 200 bales hemp, S Mooljee ; 84 bales cotton, H Geenah.
Lord Ashburton, 50 bales cotton, C Chapasee ; 63 bales cotton, S Bhaya ; 30 bales cotton, N Pursotum & Co ; 118 bales cotton, B Dayabhoy.
Ophelia, 200 bales cotton, Leggatt & Co ; 50 bales wool, J Vurriya ; 119 bales cotton, Watson, Bogle, & Co.
Oberon, 50 bales cotton, L Goverdhundass ; 50 bales cotton, L Gokerda & Co.
Sam Mendel, 500 bales cotton, S Mooljee ; 350 bales cotton, Ritchie, Stewart & Co.
Atalanta (s), 100 bales cotton, Ralli Brothers ; 20 bales cotton, K Petamber & Co ; 25 bales cotton, The I. A & A Co ; 90 bales cotton, C Joogulbhoy ; 200 bales cotton, M Lowjee.
Romania, 500 bales cotton, J Trebhovandass ; 1,000 bundles myrabolams, D Merwanjee & Co.
Cartago Nova (s), 950 bales cotton, Gaddum & Co ; 2,500 bundles, myrabollams, S Wagjee ; 60 bales wool, L Enderjee.
Orchis (s), 500 bales cotton, Finlay, Muir & Co.
Bonnie Dundee, 100 bales cotton, D Samdass.

FOR LONDON.

The Tweed, 84 cases olibanum, H Khan ; 300 bales cotton, Volkart Brothers
Durham (s), 35 bales hide, L Rujubally.
Caldew, 700 bundles myrabollams, S Tyabjee & Co.
Hindostan (s), 87 pieces and 16 bundles, E teeth, B Vullybhoy ; 38 bags coffee, B I S N Company ; 64 packages silk, M Mooljee ; 1 bundle and 3 packages E teeth, K Ramjee.

FOR TRIESTE.

Surat (s), 200 bales cotton, Ralli Brothers ; 200 bales cotton, H B Touche & Co.

FROM ANTWERP.

Caldew, 575 bales cotton, Volkart Brothers.

FOR VENICE.

Hindostan (s), 200 bales cotton, G Sigg & Co.

FOR ODESSA.

Surat (s), 100 bales cotton, H B Touche & Co.
Hindostan (s), 3 bales cotton, Knoop & Co.

FOR BREMEN.

Princess Somavatee, 500 bales cotton, Volkart Brothers.

FOR NEW YORK.

Eddystone, 19 bales gunny rags, and 600 bags linseed, Ralli Brothers.

FOR HONGKONG.

Orissa (s), 150 bales cotton, N Kessowjee & Co ; 127 bales cotton, R Alladinbhoy ; 1 bale cotton, Finlay, Scott & Co.

FOR SHANGHAI.

Orissa (s), 15 chests Malwa opium, N Mooltanchund.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date.	Mail closes.	After packet.
United Kingdom	April 8	2 P.M.	3 P.M.
Kurrachee	,, 10	11 A.M.	
Persian Gulf via Kurrachee	,, 17	11 A.M.	
China	,, 13	9 A.M.	10 A.M.
Australia	,, 13	9 A.M.	10 A.M.
Mauritius, Reunion, &c	,, 22	2 P.M.	3 P.M.

OVERLAND MAILS.

The Overland Mails per P. and O. Co.'s Steam Packets leave Bombay every Saturday at 5-30 P.M.

The Mails are closed at the General Post Office at 2 P.M.

The after packet at 3 P.M.

After packet letters are not forwarded unless an eight anna stamp is affixed to the letter in addition to the postage.

Registered letters are received at the General Post Office until 1 P.M.

The latest hour for posting Overland covers at the several Branch Post Offices is 1-30 P.M.

Late letters are received at the Pier Post Office till 4-30 P.M.

MAILS FOR KURRACHEE AND PERSIAN GULF.

The subjoined Table shows the dates of departure of the B. I. S. N. Co.'s Contract Steamers from Bombay to Kurrachee and Persian Gulf during the year 1870 :—

LEAVE BOMBAY FOR KURRACHEE

Monday	April	10	Saturday	August	12
Do	do	24	Do	do	26
Do	May	8	Do	September	9
Do	do	22	Monday	do	25
Saturday	June	3	Do	October	6
Do	do	17	Do	do	23
Do	July	5	Do	November	6
Do	do	15	Do	do	20
Do	do	29	Do	December	4
			Do	do	18

LEAVE BOMBAY FOR PERSIAN GULF VIA KURRACHEE

Monday	April	17	Saturday	August	27
Do	May	1	Do	September	6
Do	do	15	Do	do	10
Saturday	do	27	Monday	October	9
Do	June	10	Do	do	16
Do	do	24	Do	do	31
Do	July	8	Do	November	13
Do	July	23	Do	do	27
Do	August	5	Do	December	11
			Do	do	25

Registered and Ordinary Letters, as well as Books and Sample Packets, and Parcels, will be posted up to 11 A.M. on the day of departure of Steamer above shown during fair season.

SIR RICHARD TEMPLE'S FINANCIAL STATEMENT, FOR 1871-2.

MAY BE HAD, IN PAMPHLET SHAPE, 20 pp., PRICE EIGHT ANNAS, AT THE OFFICE OF THE "BOMBAY GAZETTE."

FOR SPECIAL MARKET REPORTS and WEEKLY PRICE CURRENT, Blay and Mackintosh's Weekly FREIGHT CIRCULAR, and all the COMMERCIAL and SHIPPING NEWS of the WEEK, see BOMBAY GAZETTE SUMMARY.

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Per Annum ..... Rs. 10 0 0
Per Copy 0 4 0

Printed and Published at the Office of the *Bombay Gazette*

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BIRTHS.

BATCHELOR—April 2nd, at Madras, the wife of Mr. Isaac Batchelor, carriage examiner, Madras Railway, of a son.
EYRE—March 30th, at Sassgram, the wife of J. E. A. Eyre, Esq., of a daughter.
ROBINSON—April 1st, at Agra, the wife of Mr. T. R. Robinson, of a daughter.

DEATHS.

GRIFFIN—March 31st, at Arcoum, Isabella, wife of Alfred C. Griffin, Esq., aged 31 years.
KENNEDY—April 2nd, at Atkinson's Road, Vepery, Albert Andrew, aged 30 years and eleven months, only son of H. Kennedy, Esq., of the firm of Messrs. Barrabunkie, Robert Jous Phillips, late Inspector, Oude and Benares Lines, aged 30 years.
PHILLIPS—At Soorsinda village, near

NOTICE.

All CHEQUES, MONEY ORDERS, and other Remittances, are to be sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."
All Communications respecting Advertisements should be addressed to the "Advertisement Department" *Bombay Gazette* Office, Bombay.

The Bombay Gazette

FRIDAY, APRIL 7, 1871.

MR. DADABHAI NAOROJI has profited by what he learnings of a school whose doctrines are far more Indo-British than Indian. The fundamental principle of this school is that England ought to exist for the sake of India, that the English people are culpable if they attend first to English interests, instead of first to what an intelligent Parsee considers the interests of India. Now, we deny that England exists or ought to exist for the sake of India. The first duties of the English people are to themselves, if for no other reason for this that England and the English people are worth more to the world than a score of Indias. Next the duties of the English are due to the colonies of their own people; and lastly to the people of India. From this last point of view the duties of the English in India and of the English in England towards India are large enough to satisfy any but the cravings of inordinate men. We do not say that Mr. Dadabhai wishes to injure England and the English. On the contrary, despite all his accusations, we are bound to say that he takes a view of the capacities of that people far above their worth or the worth of any other people under the sun. He does not wish to injure England. He only wants to get as much from her and her children as he can, and then to bid her and them depart in God's name, and trouble the renovated Hindoos and Parsees no more. That is his desire. He says—"I would not have you leave us on any account; you have done a great deal for us, but not half enough, in fact you are culpable because you have not done more. We have not sucked you dry yet, nor have we learned to do without you. Stay therefore, good people; lend us more money; pledge your credit for us; spend hundreds on hundreds of your millions in our soil; do all this and take care to avoid taxation; make us good by Acts of Parliament and loans; and when we consider ourselves fit to succeed you as rulers we will repay all with a thousand thanks for good government." Stripped of its rhetoric and stated nakedly, that is the substance of Mr. Dadabhai's dream on the duties of England towards India. Observe there are no co-relative duties on the part of India. The Indian people—if there be such a thing—are to be the passive recipients of bounties unprecedented, unheard of, and impossible; and by some hocus-pocus never explained, the fruit of our activity and their passivity is to be a well-ordered, productive, wealthy India inhabited by a strong, virtuous, and wise people, who will take over charge at the appointed time and be happy ever after. It does not occur to Mr. Dadabhai that what, with all their energy, appliances, and immense experience, no Western people can do for itself on its own soil, one Western people can accomplish for the varied races who inhabit British India.

For our parts we do not charge Mr. Dadabhai with injustice to England; he certainly has not failed to set forth the good services which England has rendered to India. Nor do we complain of his accusations; we only remark that his political theory is impracticable, that his sketch of England's duty not only one she is not bound to carry out, but one which surpasses her power; and that the people of England have no right to mortgage their successors for the benefit of India. But that Mr. Dadabhai should hold the views he does is not wonderful when we find that Sir Bartle Frere believes it possible for the English to make India as go-ahead as America! It is all very well to assert that for every mile of railway there ought to be ten—that is 50,000 miles of railway for India—and for every mile of canal a hundred—that is no one knows exactly how many thousands of miles—but why does not Sir Bartle and Mr. Dadabhai tell us not only where the money is to come from, but how it can be borrowed without increasing Indian taxation—already found so vexatious and oppressive by Mr. Dadabhai—and where both find any promise even that the enormous outlay will pay. Buncombe from the lips of Sir Bartle Frere does much more mischief than amiable enthusiasm, blossoming into poetical dreams, from Mr. Dadabhai. A politician who thinks that India can ever be made like America is condemned out of his own mouth as a guide without insight or judgment. With the deficit on guaranteed interest staring him in the face Sir Bartle Frere said that England was asked to lend money to India in the way of business and that more than the average profit would be returned! No man could utter language more mischievous. It could not be used to gull the philanthropic multitude if that multitude had to pay heavy taxes to cover the deficit on these very business investments. But Sir Bartle Frere is one of the men of "grand ideas," and to such men grand assertions come as readily as the words in which they are framed. The promoter of the Kurrachee harbours works, and the stimulator of the share mania in Bombay cannot be taken as a safe guide. Sir Bartle Frere was also good enough to use these words—"There seemed to be a pretty general consent that, during the last few years, England had been trying to do her duty to India." During the last few years! What! there were no great men before the Agamemnon of the Premchund Roychundera? No English statesman made any effort to do his duty towards India until the last few years! There was no such person as Mounstuart Elphinstone, in Bombay, for example. The new era begins with the reign of Bartle Frere. We need say no more, and should not have said thus much had it not been necessary to emphasize the way in which some "retired Indians" misrepresent their predecessors and mislead the British public. Mr. Dadabhai Naoroji speaks as he has been taught; we admit his right to try and get out of the English all he can, and we do not expect from him a clear insight into the political consequences of his teaching. But Sir Bartle Frere has taught himself and misled himself, and, although, on his part, it may be disinterested and noble and, all that sort of thing, to support a policy inimical to England, inimical also to India, and to draw phantasmagorical pictures of the future, yet it is not conduct we can either admire or respect, because it is based on delusion and self-delusion. The "people of India" may be sure of one thing—that all action on the advice of these "friends of India" will produce what natives love so much—increased taxation."

PERHAPS we may say at once that the Tax on Feasts won't do. It is not fair to the native community. It imposes a heavy burden on persons who are bound by iron social laws to perform certain ceremonies. It interferes, more than the income-tax, with the customs of the people, and cuts painfully into their most cherished observances. The rich man would feel it to be a vexation, the poor will regard it as an intolerable burden. Neither do we see the least approach to equity in a tax of that kind. What defence there may be for it—except want of money—we do not know; but we feel sure that it will be in the highest degree unpopular, and that in operation it will afford fine scope for corruption. Somebody has been badly-advised, and to our minds, though it is so unfair towards the natives, the advice seems to have a strong native flavour. Of course, if the natives do not strongly object to it we shall gladly confess to an error of judgment, and willingly vindicate the sagacity of the inventor of the tax. As at present advised we presume to think that the bill will have to be withdrawn.

THE Hon. Mr. Justice Lloyd has been allowed leave of absence for six months from 13th May.

WE hear that the Hon. Mr. E. W. Ravenscroft, Acting Chief Secretary to Government, has applied for six months' leave to proceed to England.

THE Army Head Quarters was established at Mahableshwur on Tuesday. His Excellency the Commander-in-Chief left Gunnesh Khind for Mahableshwur on Sunday last.

ON Mr. Girdlestone's return from Cashmere where he is appointed Resident for this season, he will enter the Central Provinces' Commission, as Deputy Commissioner of the 2nd Grade.

A PUBLIC MEETING of the Bengal was held on Tuesday in Calcutta at the British Indian Association. The hall of the meeting was to consider the advisability of petition to Parliament against the proposed

General Burnes ob- year will (says the ued, and Mr. Kellner Office of the Controller-General of Military Expenditure.

CAPTAIN W. S. LILINGSTON, M.A., Private Secretary to Sir William Muir, is about to be appointed to the Forest branch of the Public Works Department. Captain Lilingston, says the "Pioneer," took high honours at the Thomason College, Roorkee, in the session of 1867. He obtained the Government prize of Rs. 1,000, as also the Thomason Gold Medal.

A DAY or two ago the "Englishman" lamented the absence of humour in the Bengal Native Press. It is now glad to be able to announce the discovery of a brilliant exception in a native contemporary, who writes on the 1st instant: "This being All Fools' Day, Sir Richard Temple has appropriately invited his European and Native friends to a *soiree* at his residence this evening." This is real wit.

THE "Gazette of India" of the 1st inst. promulgated the following Acts which had obtained the assent of the Governor General :—Act to abolish the Financial Commissionership of Oudh; the Income Tax Act; the Act to consolidate the law relating to Customs Duties; the Burmese Steamer Certificate Act; the Act to provide for the levy of rates on land in Oudh; Act for the further amendment of the consolidated Customs Act; and the Broach Thakurs Relief Act.

THE "Indian Mirror" has learnt from a reliable source, and with some degree of surprize, that the Supreme Government have expressed their approval of the recommendations of the Cess Committee. It has, however, been resolved that the ryot will have to pay only half, and not three-fourths, as the Committee proposed. Mr. Schalch will shortly introduce a Bill into the local Council to this effect. "The retrogressive policy of the Supreme Government is," remarks the "Mirror," "quite unaccountable. Alas for the poor ryot!"

THE PORTUGUESE GOVERNOR GENERAL.

HIS EXCEL

CRIMINAL BREACH OF TRUST.

On Wednesday, in the Fort Police Court, Bapajee Sadasew appeared before the Acting Chief Magistrate and obtained a warrant against one Punappa Diggave, who was charged with criminal breach of trust.

Bapajee Sudasew said—I manage affairs of Bhawoo Tatia, banker at Poona. On the night of the 30th ult., I happened to see Punappa Diggave, who is an acquaintance of mine, at Poona, and as he was about to leave for Bombay, I entrusted him with a sum of Rs. 2,600 and a hoondie for Rs. 10, drawn from Gooludgood by Crushnarao Nursing on Mahadew Narayen, and a letter addressed to my correspondent here of the name of Gunnesh Vithul Pansu, with directions to deliver the letter, the hoondee, and the amount to the said Gunnesh Vithul Pansu at Bombay; but though he (Punappa) came to Bombay on Friday last at 12 o'clock in the noon, yet he did not pay to Gunnesh Vithul the said sum of Rs. 2,600, and neither did he give the letter nor the hoondie to Gunnesh Vithul as directed; and the said Punappa Diggave, when I saw him in a house in Loharchawl in Bombay on Saturday last, refused to pay the amount and to give up the letter and the hoondie, though I asked him to do so. The said Punappa Diggave has no claim either against me or against Bhawoo Tatia, banker at Poona. Punappa Diggave has no fixed place of residence here, and since Saturday last I have not been able to see him, but I am informed and verily believe that he keeps himself concealed in a house in Loharchawl. Under these circumstances I charge Punappa with the commission of the offence of criminal breach of trust under section 405 of the Indian Penal Code, and pray that a warrant may be issued for his apprehension and that he may be dealt with according to law.

INSOLVENTS.

Petitions have been presented by the undermentioned persons to the Court for the Relief of Insolvent Debtors, Bombay, praying respectively for the benefit of Act XI. Victoria, chapter 21 :—

Currumsey Nensey and Caujee Anundjee, who lately traded as general merchants in Bombay in partnership with Pacharia Munsey, under the name and style of Currumsey Nensey, and now Gujarati writers.

Asoo Ayhoo, a boarding-house keeper.

Sorabjee Jejeebhoy, a merchant and broker.

Paxim Ayhoo, a boarding-house keeper.

Cadurbhoy Rahimbhoy, a servant in a shop.

Ramjee Purshotam, a shoemaker.

Ramchunder Succaram, an English writer.

Hugh Edward Arthur Mellican, a press reader.

Govindjee Tejpall, a petty merchant.

Allawoodin bin Mynoodeen, a moonshee.

Jetta Narron and Visram Asso, who lately carried on business in partnership with Ramoomull Dewanmull, under the name and style of Jetta Narron, as raw silk merchants.

Fukeer Mahomed Sullimon, formerly a shopkeeper, now unemployed.

Alexander Higgie, an engine driver in the Bombay, Baroda, and Central India Railway Company.

Madhowrow Ramchunder, unemployed.

Govind Poojia, a harness-maker.

Buxeeram Oodayram *alias* Shuntoochund Muccundass, a commission agent.

Jetta Ludha, who lately traded in partnership with Ludha Dewa, under the name and firm of Ludha Dewa as general merchant, and at present a mehta in the service of Poonsey Velljee.

Ramjee Crustnajee, Narayen Ramjee, and Wittoo Ramjee; the first and second are dealers in cloth, and the third is a servant in the service of one Luckhoo Anundjee.

Casseram Vittoojee, a bullock-cart keeper.

Memon Joosub Akoob, a dealer in timber.

Memon Khunnissa Hajee Hossain, muccadum.

Abdool Hoossein Alloojee, a tinman in the Bombay Grand Arsenal.

Khoja Mahomed Nanjee, dealer in pounded and parched rice.

BOMBAY GOVERNMENT TELEGRAPH OFFICE—6th April, 9 P.M.

Latest dates from United Kingdom.

Via Russia, 6th April, 2-13 P.M., Greenwich time. Time in transit 51 minutes.

Via Turkey, 5th April, 5-15 P.M., Greenwich time. Time in transit, 8 hours 47 minutes.

Via Red Sea, 6th April, 1-55 P.M., Greenwich time. Time in transit, 1 hour 42 minutes.

Latest dates from Continent of Europe.

Via Russia, 5th April, 6-25 P.M., Greenwich time. Time in transit, 4 hours 55 minutes.

Via Turkey, 5th April, 4-30 P.M., Greenwich time. Time in transit, 16 hours 22 minutes.

The time occupied in the transmission of messages to Bombay from 9 P.M. of the 5th to 9 P.M. of the 6th April is as follows :—

To Bombay.	Max.	Min.
From Kurrachee	1 31	0 1
,, Calcutta	3 0	0 2
,, Madras	5 2	0 9
,, Galle	10 45	9 40

THE REMOVAL OF COL. KENNEDY, 3-60TH RIFLES.

As we (*Madras Mail*, April 3,) intimated in our last issue, Colonel Kennedy has been removed by H. E. Sir Robert Napier of Magdala from the command of the 3rd Battalion H. M.'s 60th Rifles, at Bellary. He has been granted six months' leave as a preparatory step, and he bade farewell to Bellary on Friday evening, leaving behind him a very unenviable reputation. Ensign Michell, to whose case we referred on that day, was released from arrest on Friday afternoon, and permitted to return to duty, the court of enquiry having failed to bring any accusation home to him, despite the aid that they received from the colonel. Major Montgomery will take the command of the corps, pending further orders from the Horse Guards. This officer served with the 60th in the Kaffir war of 1851-53. He entered the army in 1849; and is thus nine years Colonel Kennedy's junior in the service. He is popular alike with officers and men, and it is to be sincerely hoped that under his temporary command the corps will rapidly recover the healthy tone that distinguished it during the time that Colonel Roe, the present Adjutant General of the Madras Army, commanded it. The battalion arrived in India on the 2nd December 1857, and will, under present arrangements, return home in the autumn, or in the spring of next year.

The removal of Colonel Kennedy from the command must exercise an important influence on the fortunes of Ensign Gilbert, who has influential friends to urge the Field Marshal Commanding-in-Chief to recommend Her Majesty to exercise the prerogative of mercy in his favour. The return of Mr. Gilbert to his old regiment is hardly probable, as the step that was given to his junior by his removal from the army has of course been filled up, but it is probable that, like Captain Jervis, the victim in the Simla Pickles case, he will receive the value of his commission, and be treated as though he had sold out voluntarily. By this course he will be enabled to re-enter the service of the Queen, and he should soon find congenial employment in connection with the Militia or Volunteer re-organization.

THE MOHURRUM AFFRAY AT BAREILLY.

Bareilly, 31st March.—We have had a little excitement here. Yesterday there was a great row in the city between the Mahomedans and Hindoos, four men killed and about twenty wounded and now in hospital. About 12 o'clock last night the residents were disturbed by a troop of cavalry dashing past at full speed towards the city, they were followed shortly after by a company of native infantry, and a company of the 25th K. O. B. A company of the 25th are still in the city to-day. I hear the Mahomedans began the row, they are not to be allowed to take out their *tazeas*. Mr. Warwick, the jkotwal, has been wounded in the head, and Lieutenant-Colonel Earle, the superintendent of police, is said to have been struck by a stone in the side. I hinted to you in one of my letters that a certain person here was spoken of by all classes to be at the bottom of these disturbances, and the native clamour now again is that he fomented the row. I hope I am not aspersing a man falsely. I only say what the *vox populi* is here. Rumour says that the row commenced with sticks, but that arms were wrenched from the police on their interfering. I can't vouch for this part of the story, for the first portion I have good authority.

This row I believe was anticipated. I wonder the authorities did not send 100 of the K. O. B. with good sticks to keep the peace. I am of opinion that their cudgels would have been more respected than the whole of the police of the district, aye, even with the Inspector General to head them.—*Delhi Gazette.*

Holloway's Ointment and Pills.—Rheumatism and Neuralgia.—Though the former disease remorselessly attacks the young and the robust, and the latter ruthlessly selects its victims from the weak and delicate, the same medical treatment will infallibly cure both complaints. After the affected parts have been diligently fomented with hot brine, and the skin has been dried, Holloway's Ointment must be well and perseveringly rubbed in for a few minutes twice a day, and his Pills must be taken according to the printed directions wrapped round each box of his medicine. Both Ointment and Pills are highly recommended by instructions designed for the [illegible] who attentively reads them, can [illegible] himself successfully.

BOMBAY LEGISLATIVE COUNCIL.

THE LOCAL BUDGET.

At the meeting of the Legislative Council held in the Durbar Room, Town Hall, on Wednesday, the following members were present :—

The Rt. Hon. Sir W. R. S. V. Fitzgerald, K.C.B, G.C.S.I, Governor of Bombay, presiding; the Hon S. Mansfield, C.S.I.; the Hon H. P. St G. Tucker; the Hon the Advocate General; the Hon Mungaldas Nathoobhoy; the Hon Byramjee Jejeebhoy; the Hon Colonel M. K. Kennedy; the Hon Sir Jamsetjee Jejeebhoy, Bart; the Hon G. M. Stewart; and the Hon E. W. Ravenscroft.

As it was known that the Budget, the first presented under the Decentralization Scheme, would be presented to the Council, there were a number of gentlemen present to hear the financial exposition.

NEW MEMBER.

The Hon. Mr. E. W. Ravenscroft took his seat as a member of the Council, after taking the usual affirmation of office and declaration of allegiance to Her Majesty.

PAPERS LAID BEFORE THE COUNCIL.

Letters from the Secretary to the Government of India, Legislative Department, were read conveying the assent of His Excellency the Governor General to the following bills:—Bill for the Repeal of Bombay Act No. II. of 1869; "Bill to enable the Government of Bombay to prescribe the official seals to the magistrates;" "Bill to secure the payment to Government of money due to Government by the Bombay Municipality;" "Bill to enble Her Majesty's Justices of the Peace for the city of Bombay to assign part of the fund to educational and other public purposes;" and also the "Bill for the levy of fees for the use of the Government bunders, wharves, landing places, piers, and hards in the city of Bombay."

On the motion of the Hon. Mr. Mansfield, the bill for the regulation of burial grounds and burning grounds in the territories subject to the Government of Bombay, was read a first time, and referred to a select committee, consisting of Mr. Mungaldas Nathoobhoy, Sir Jamsetjee Jejeebhoy, Colonel Kennedy, and Mr. Mansfield.

THE FINANCIAL EXPOSITION.

His Excellency the President then said—Gentlemen of the Council, I have undertaken at the request of my colleagues to make to you the first official statement of the provincial budget of this presidency; and I have to bespeak your indulgence in doing so, not only because it is a novel position, but because I fear I shall have to engage your attention for a somewhat longer period than ordinarily and otherwise I should have permitted myself to do. It is my desire to place before this Council our exact financial position in the clearest and simplest form, avoiding all unnecessary allusion to or discussion of the late financial arrangements which have made this statement necessary. And if in doing so I express opinions which appear to conflict with or to differ from those which have influenced the Government of India in proposing the establishment of these new relations between themselves and the local Governments that are subordinate to it, I shall do so, I assure the Council, in no pretentious spirit, but solely because I think, in justice to this Council and in justice to this Government, I am bound in every manner I can to put them in possession of the views which have actuated the Government in adopting the proposals which on their behalf I am now about to submit. I am sure the Council will feel that it would ill become me to avail myself of this opportunity to engage in any adverse criticism of the measures which the authority to which I am subordinate have thought it necessary to adopt. On the contrary, I will take this early opportunity of acknowledging, emphatically and unhesitatingly, the wisdom and the foresight of the principles upon which these proposals are founded. I would say more, that these are proposals which have hitherto been often discussed and often written about; they have received the support of many eminent men; but they have been treated rather as theories or as plans which might at some fitting day be carried into execution, and they have never before taken the shape of proposals for practical results. Now, happily, they are practical results, and I believe that it is owing to the courage and independence of character and freedom from prejudice of the Viceroy himself that we are mainly indebted for the adoption of the measures which I believe are on the whole singularly and uniformly beneficial. Yet, while I admit the value and the importance of these proposals, my duty to this Council and to the Government will necessitate my illustrating our financial position at the present moment both from reference to the past, and also, as I think, as it may affect the future. Nor shall I neglect the opportunity which is thus afforded to me of pointing out in what respects these proposals seem to me to be deficient, in the full confidence that this Council will in a like spirit to that by which I myself am actuated indicate in what manner measures at present tentative and insufficient, and possibly defective, may hereafter be so supplemented and enlarged as to give to the whole of this empire that great benefit which in my opinion they are calculated to bestow. The Council are aware that in general terms these proposals proceed upon the footing of allotting to this Government, imposing a liability on this Government, in respect of eight particular heads of charge, and assigning to us a certain specific sum to meet these charges. If that sum is found to be insufficient, it is obvious that it will rest with this Government and with this Council, either by vigorous retrenchment to make our means equal to our wants, or to increase our means from other sources. Now, before I proceed, as I shall be bound to do, to discuss the wants of this Government in respect of these eight heads of charge, and the method in which the Government propose that these charges should be met, I think it is only fair, in self-defence and on behalf of the Government, to examine whether there be any truth in the position which has been taken up by some very high authorities, namely, that if there was any increased taxation, the responsibility for it would rest, not with the Government of India, but with the local Government only. I think it is right that we should know whether it be true that the Government of India had reason to expect, and did expect, that we should be able to fulfil our duty and carry on the Government and to meet all the wants of the Government, without any increase of expenditure whatever. If that is the opinion of the Government of India, and if that opinion be well founded, we should justly be arraigned and condemned if we did not by vigorous reduction and severe retrenchment make our means thus equal our wants in the manner which is indicated as required. But it appears to me that it is obvious on the face of it that this neither could have been anticipated by the Government of India, nor if it was anticipated by the Government of India, was it so anticipated reasonably. Now, in the first place I would ask the Council to consider what this deduction from our grant is called by the highest authority. It is called a contribution by the local Governments in relief of the Imperial Exchequer. Now, if the Government of India could have thought that this deduction could be made in respect of works that were not necessary, then it is obvious that the Government of India took the unusual, the unintelligible, and circuitous course of giving with one hand what was not wanted in order immediately to take advantage of the other hand; but if the Government of India considered that this retrenchment was to be made in respect of works which were needed by the public, then it is that they put upon us the responsibility either to provide the wants by reductions or by increased taxation, and I think as they could not have expected that with regard to our duties we could have done the one, it is clear and fair that they did anticipate the other, and that in fact the position in which we are placed, calling upon us and necessitating upon our part an increase of local taxation, is that which the Government of India did contemplate, and must have contemplated from the beginning. Now, I wish the Council to understand that I am not at present entering upon the question whether it is the object of the Government of India to compel the local Governments to undertake increased taxation. That is a question on which I do not desire to enter. It is a very wide question. Much may be said upon the justice or injustice of the Government of India, both on the one side and on the other. I am now only dealing with this in our own justification, to show that that which has been alleged by high authority—namely, that if there be increased taxation, the responsibility for that increased taxation rests with the local Governments only, and that the Government of India is not responsible for it—is incorrect. That seems to me, from the very facts of the case, to be utterly untenable. But the question does not only rest there. I must first state that there is also another argument which has been used by the very highest authority here, namely, that there cannot be much necessity for an increased taxation, because a very large amount of this reduction has been already what is termed "savings" on the part of the local Governments. In the first place figures are not given to us to show by what Governments these savings have been made. I am afraid that I cannot claim for this Government the merit of having contributed largely to those savings; but at any rate the phrase and the argument, although specious, is really without any value, and for this reason: the local Government proposes in its budget to the Supreme Government to spend a certain sum upon work A, and a certain sum upon work B. The Government of India says, "No, that is more than we can afford; you may spend so much upon the A work, but we will not sanction your spending anything upon work B." In the course of the year, from various reasons—the non-arrival of stores, deficiencies in labour, accidental circumstances of various kinds—it is impossible to spend the sum allotted by the Government of India upon work A. Well, ordinarily of course, what would be done by the local Government would be to spend what was not spent upon work A upon work B; but then the Government of India steps in with its budget and says, "No, your shan't spend what has not been spent for work A upon work B; it will lapse to the Government of India." And in respect of cases like this, where, so far from there being a saving, it has only been accidental that the money has not been spent upon one particular work, and where the local Government is absolutely prohibited and debarred from spending it upon anything else, however urgent the need for that expenditure may be, though even upon the work upon which it is not spent an increased liability falls in the succeeding year—that is termed by the Government of India a saving. I leave the Council to understand how far that term is applicable, or how far that argument can be used, to show that the sums granted to the Government of India have been in excess of the wants of the local Governments. Clearly they are not, because if the local Governments had had liberty to spend the money, it would have been spent by them in meeting other emergent necessities of their people, which they are prevented [illegible] arrangements which [illegible] I feel that in pub[illegible]d comments which [illegible] question, that the local Governments have been placed in a most unfair position by it being represented that they alone would be responsible for increased taxation; and this is an opinion which has been widely spread no doubt by native newspapers amongst the mass of the public; and therefore I feel it is only just that a statement so unfair and unequitable as that should meet with contradiction as complete and public as the statement originally made. I am rather labouring this point; but I wish to make it perfectly clear not only to this Council, but to the public who may hereafter review the observations I have made. But beyond all I have said we have on record by the Secretary to the Government of India, speaking on behalf by the Government of India, in a letter addressed to the Government of the North-West Provinces, this unhappy admission: "It was never supposed by the Government of India that the ordinary services could be performed, unless local revenue were raised in addition to that required for the imperial treasury." Therefore, upon the confession of the Government of India, as well as for the reasons which I have given, such responsibility, if there is any, for this increased taxation, unless it be shown that we have the power of making reduction and have not exercised that power, rests with the Government of India, and not with the local Governments at all. Having shown that, I now proceed to consider what is our exact financial position. The provincial estimates of the presidency have been made upon the basis of the assignments made by the Government of India in their financial resolution of the 14th December last, and upon the special allotment of the fund is begun the services of the year, and for unexpected emergencies during the course of the year a sum of about four lakhs, in addition to the original assignment, is given to this presidency as a share of £200,000 of general assignments by the Government of India. The method by which the Government of India have arrived at the assignments for the various services has been this. From the sums granted to the local Governments for the services of the year 1870-71 has been deducted all the receipts in respect of those services, and the balance is taken as the net assignment for the services for the year 1871-2. But from this sum is deducted a proportion of a sum of £339,000, which is taken by the Government of India as a contribution by the local Governments to the Imperial Exchequer. The remainder is what is termed permanent assignment, placed under the control of the local Governments. The permanent assignment given to this Government is £991,000. There is to be added to this the receipts from the various departments, amounting to somewhere over £67,000, so that this will give us a net sum of £968,477. The sum required for the services for the year, into the detail of which it will be my duty presently to enter, amounts to £1,063,747, thus leaving a deficit to be provided for of £95,270. The Government of India have given to us a sum of four lakhs of rupees for emergent contingencies, and as that is a surplus which every wise Government would think it necessary to keep over and above the foreseen necessities of Government, we propose that that should not be trenched upon, but continued each year, and consequently the deficit of £95,270 will not be affected by these four lakhs which the Government of India has given to us. The figures then that the members of Council will be kind enough to put down as the available sum is £9,68,500 in round numbers, and the services of the year require means to the amount of £1,063,000. The Council will of course understand that these are strictly speaking the provincial services. Beyond these there are large balances at stake in the shape of our local funds, and buildings, not estimated. There is a wish that the local fund budget and the provincial budget should hereafter be amalgamated; but for the present year we are not in a position to do this. The whole question of our local funds expenditure must necessarily come under consideration. There are at present great defects in its administration, the rules established by Government are systematically set aside. We find that works are undertaken without any sanction or plan or any estimate whatever, and at large sums are spent without any reference to Government, and I believe it will be found that works of some magnitude have been undertaken even without any fixed or definite plan being settled at all or taken into consideration. There are of course many legal and equitable points to be taken into consideration that affect the expenditure of this fund, and it will be the duty as it is the desire of the Government to recognize to the fullest extent any legal and equitable considerations affecting these local funds; but I think the whole question of the local funds must necessarily and very shortly come under consideration, so that I do not propose to enter into any discussion at the present moment of the local funds expenditure. The Council will see that there has been prepared for them a paper showing the whole available local resources and the proposed local expenditure of the Government, giving thus an amalgamated statement. The whole question of our local funds will be one which I shall be glad to deal with before the Council, as I am now dealing with the provincial services; but at the present moment it would be premature to do so, and I would therefore now content myself by saying for the information of the Council that the balance expected exclusively of local funds in this presidency is £290,284, and that the income is estimated at £468,956, and the expenditure at £552,919, leaving a balance to be carried forward for the services of next year of over 20 lakhs. The figures that I have now given to the Council will, I am sure, impress them with the importance of the question which I have thus only cursorily alluded to, and I am sure it will receive the most careful consideration of the Council. I now come to that which is really the pith and marrow of our business to-day, and that is the expenditure that will be required in our provincial budget; and I think it will be convenient to reserve for subsequent consideration the public works portion of our budget. I propose to deal in the first instance only with the civil service, that is to say, jails, registration, police, education, medical services, printing, and miscellaneous. The amount available for these services is given by the Government of India as £691,000, and the proposed expenditure is £744,000, giving an excess of expenditure over our available means of £53,601. I beg the Council to bear in mind that this is for the civil services only, leaving the public works expenditure entirely out of view. Now, a portion of the contribution which the Government of India demands from us in respect of these services, and which will be chargeable against them, is £46,030. The real excess is £53,000, and therefore I think what I have before said as to the responsibility for increased taxation is fairly illustrated by these figures as applied to the civil services alone, because it is evident that the excess cannot be caused by any extravagant estimates, but is almost identical with the vacuum which this Government is called upon to fill up by increased taxation. It will now be my duty to go through these heads as shortly as I can, and to satisfy the Council that the estimates which we have felt it to be our duty to adopt are not extravagant, and that it will be impossible for us to make the grants available for those services meet the expenditure even by reductions. I first take the charge in respect of jails. Now, the grant is almost exactly upon the same scale as in 1870-71, and its predecessor. The only notable change is that of Ahmedabad, which had before been defrayed by a jail labour fund, but which, I am sorry to say, has entirely failed us; at present it has been taken into our provincial budget, which increases the charge in respect of the jails. In other respects the grants are almost identical with those which have been adopted for two years past. And I would point out here a remarkable illustration of how unfair in some instances is the principle adopted by the Government of India in basing their grants for this year upon the grants of the preceding year. In the year 1870-71 and in the preceding year, the Government of India, after our budget was made, directed the Accountant-General to make an arbitrary reduction from the amount which we stated. They did not stop and say that particular charge, for such and such a reason, is too much, but merely said from the charge strike out so much. Accordingly, a large sum was struck off in respect of the clothing and maintenance of prisoners. It is very easy to strike that off as far as the written document is concerned, but it is not altogether so easy to reduce the charge. You could only do that by reducing the number of persons, or by reducing the charges for the food consumed, and if there was no reduction in the price of food, it could only be by reducing the quantity, and the consequence was that at the end of the year it was found that the arbitrary reduction thus made would not stand, and that as a matter of absolute necessity the Government had to provide an increased amount for the clothing and maintenance of the prisoners. That was ascertained by experience, and yet in the succeeding year the Government of India referred not to the expenditure which was found to be imperatively necessary and inevitable, but to the expenditure with which it was found impracticable to carry out the service. Now, applying the same principle to this, there is no reduction as far as we can see that by any possibility can be made. There may be a slight reduction possible from the cost of maintenance being somewhat reduced on account of food being cheaper. And there will be an income obtained which has hitherto not been got by calling upon the Irrigation Department to pay a considerable sum for the labour of the convict gangs employed upon the works of irrigation in Sind! In that respect we shall gain, but otherwise in no respect, as far as we can see, will there be any means of obtaining an increase. As regards the item of registration, it is the only solitary instance where the Government of India have handed over to us a department from which we can expect to obtain money. Upon that we estimate that we shall obtain a surplus of £4,300, and although that is a very small sum, I may say that we accept it with gratitude as showing that the Government of India have not altogether agreed that under no circumstances will they hand over to us a productive department. The police services for 1871-2 were taken at £392,641, being a deficit of £16,770. The budget for this year is £392,000. The imperial grant for 1870-71 is £391,000. Now as regards this, the Government have taken the matter into the most serious consideration they can, and they find that they have no resources left in order to increase their means, but propose that the annual subsidy of one lakh of rupees which has hitherto been paid to the municipality of the city of Bombay will in future not be paid. We think that this is only just. The Council will see that a similar measure will be adopted as regards all the other great municipalities, and we feel that inasmuch as the town duties which were granted to the municipality upon the representation that they would at the utmost produce 2½ lakhs may be calculated in a favourable year to realise something like three times that amount, the municipality can very well afford to do without the contribution to the police which has hitherto been paid. We provide forces for the dockyard police and the harbour police, but I think it may be a fair question for consideration in another year whether in respect of the first that is not a charge which falls upon the Government of India, and in respect of the second who[illegible]ther we should not call upon the Port Trust, which it is proposed to establish, to pay it. We provide for a force of 17,400 police to perform the service of the whole presidency at an expense, including grants of land to village police, of £363,000. As regards these grants I may say that that is merely a matter of account; no cash payment is made. A corresponding amount is shown in the imperial receipts for land rent, and it is merely for the purposes of account that that entry of the grant of land to the village police has been made by the Government of India. The next head of charge that I have to call your attention to is the charge for education, and I think the Council will agree with me that this is of all other heads the one on which the Government and the Council and the public generally would least willingly see a reduction made. I believe there is no part of our expenditure from which there is more advantage to the State received in consideration of what we pay. We have therefore not seen our way to making any important reduction in respect of this grant. In respect of the University, we have thought it right to throw on the University a part of the expenditure which has hitherto been borne by the State. The University has a fund which is by degrees accumulating arising from fees paid at examinations, &c., and we think that it is only just that having this fund the University should from it contribute a considerable sum, a portion of the fund at least, for the expenses to which they are liable. We are the less disposed to give the grant, because of the sum of £4,469 which the University have estimated for, £3,300 is for fees to examiners, and looking at the number of persons examined we cannot help feeling that that charge is larger than it ought to be. Our feeling in regard to the University is that inasmuch as they have this fund at their disposal, if we were to leave that untouched in the hands of the University and to meet the additional charges from public funds we would in fact be taxing the public in order to enable the University to accumulate a considerable fund. I do not think that in the present state of affairs that would be just, and consequently we propose that the fund so at the disposal of the University should be partly taken to meet charges which otherwise would be borne by the State. The charges for superintendence and inspection are £26,000. For the four Government colleges, the Poona College, the Deccan College, the Poona Engineering College, and the Elphinstone College the charge is £15,287. I do not know that it is necessary for me to go over all the items of expenditure under this head. They are much the same as those which have been allowed in past years. We propose an additional expenditure of £1,000 for the purchase of books, and the encouragement of literature, and £320 for Sanscrit studies. On the whole we do not see our way to any reduction upon this item. I think that is the charge to which the Council would be least inclined to apply the pruning knife, and we have to provide upon this head a charge also for a deficit of £9,651. In reference to this, before I proceed further I feel it my duty to make one observation, and that is that I hope the Council will take notice of the altered position of the Government in reference to the aid which we are almost under present circumstances bound to give to private contributions to the establishment of educational institutions. At present the responsibility rests with the Government of India of meeting private contributions by an equal sum given from the public exchequer, and to the Government of India, with very large and increasing deficits, with the facility that they have for transposing from one head of charge to the other, and also from the casual means that must be continually dropping in to meet any unforeseen charge, such a position was easy and intelligible; but in the case of our provincial budget and the means in the presidency of Bombay, I am bound to say that that is a position which we must change. Estimating thus closely our means and apportioning our means thus closely to our needs, it is impossible for us in the course of the year to meet unforeseen demands of this kind, which, however laudable in themselves, however much we may desire to give every encouragement to them, would necessarily entail a burden upon the public which I think it would be very unfair for us by legislation to do. My attention was called to this mainly by seeing a statement made by the Lord Bishop of the Diocese, in which he put before the public a statement that from public bodies of great wealth at home, and from private contributions, he expected in the course of time to raise a large sum, I think amounting to £70,000, and his Lordship then proceeded to say that upon that they would be entitled to receive from the Government a similar amount. I confess that when I saw these figures it took my breath away, because I could not conceive by what possibility it could be within the means of this Government by any method to compass the resources which would enable us to make such a payment as that. I desire to call in this manner public attention to this, because it is a matter of very serious import, and it will be the duty of Government carefully to consider the matter, and to define our position strictly in order to see that under cover of what is called Canning's letter we are not to be called upon thus in a kind of equitable and moral claim to meet charges which, really speaking frankly, it is utterly impossible for us to discharge. The next head of account is the grant for medical services, and for that there is £92,548. On this there is very little for me to say further than as before that this has been carefully scrutinised by the Accountant General and the members of Government, and that we do not see at present any means of making any reduction in this grant; on the contrary, we find that there will be a deficit of £9,121. The only remark I would make upon that is that we propose to spend £12,681 for vaccination, and added to this grant is added a grant from local funds to the extent of £5,000 and odd, making a total of £18,000 which will be devoted to this most laudable and necessary object. I may only observe this, that the district committees have almost unanimously voted help to this department. Well, I must confess I felt that this was an item of charge which it was the duty of the district committees to meet in the most liberal manner that they could, and I look forward to the grants which they have given to be materially increased. Whether that will result in any diminution of imperial charges I am unable to say. I am rather inclined to think that it would only lead to increased efficiency and a more general spread of vaccination, and though it is very desirable that there should be this increased contribution from the district committees we must not look for any diminution of the provincial charge on that score. I do not think that it is requisite for me, although I have them here in detail before me, to lay before the Council, which would only weary them, each item of expenditure, and to show how we have carefully considered them and how we have fixed the sum which we propose to spend. I can only assure the Council that they have been most carefully considered, and that we do not see upon a general consideration of the whole charge any item whatever in which we could make any material change. Upon that therefore we have also a deficit of £9,121. Now, the next item to which I have to call the attention of the Council is the printing, and this, I must confess, is the least satisfactory charge of all. At the present moment I am not in a position to say to the Council that we can propose any diminution of this charge this year, but I think that there are circumstances connected with it which point to this, that by careful management hereafter a very considerable saving can be made. The budget for this year for printing amounts to no less than £34,579. There are various official printing establishments already. Every department of Government almost has its own printing establishment with a large staff for the printing and the correcting. I cannot help thinking that it is very possible to amalgamate these, and thus to induce more efficient organisation and secure a very large economy. A committee has been appointed to take this matter into their consideration, and I hope that at the budget meeting next year, instead of a deficit in this department, we may see a very large saving indeed. The last item is miscellaneous, which is only some £1,000, and is taken for the expenditure caused by an increase in the Accountant General's office to keep our accounts. That £1,000 is a small sum, and may not all be necessary, and if not all necessary it will be a saving. Therefore, as far as we go, the Council will understand that upon the first six heads of charge as I have said we can recommend no saving whatever, and that the proposed expenditure being £744,000 and the grant £691,000, there is an excess of expenditure of £53,601. That is the amount which will have to be provided for in respect of the civil service. I now come to that which is the department in which according to general public opinion it is conceived that the largest saving can be made, that is the Department of Public Works. The grant for the public works expenditure is a sum of no less than 31 lakhs. To that I must first say that there will have to be added a sum of £5,000, half a lakh, which I am not yet without hopes we may not be called upon to provide, but our liability for which it is my duty now to explain to the Council. At the time when the Elphinstone College was built the work was first undertaken, not by the Public Works Department, but by the Education Department, and for the site a portion of an estate that had been sold to the Municipality, known by the name of the Freelands estate, was taken. You will observe that that was taken by the Educational Department, and was not a matter for which the Public Works Department was responsible. The portion of the Freelands estate which was taken was valued at the sum of two and a half lakhs, and Mr. Ellis, who was then in charge of the Education Department, considered that it would be a proper and equitable arrangement that this sum of two and a half lakhs should be set against an equivalent amount of the municipal debt in respect of the Vehar Water Works. At the same time, the contributions of the Municipality were year by year to be paid, so that in fact the arrangement then made was that the two and a half lakhs for the Municipality's land should be set against the last instalment due by the Municipality for the Vehar Water Works. That instalment would fall due about 1893, and consequently the arrangement made by Mr. Ellis was that the value of the Freelands estate should be paid in 1890, and then be paid by being set against an instalment of the Vehar Water Works debt. Well, inasmuch as this was money in which the Government of India were interested, I will not say that there was not, possibly, some slight irregularity in this arrangement, but still it is difficult to see how the Government of India will be materially damnified, for they got absolutely for this money a valuable site for an educational work for which they were responsible, and the payment for which is not to be made till the year 1890. But that was not the view taken by the Government of India then, and I grieve to say that is not the view taken by the Government of India now. They called upon this Government peremptorily then and there, without delay, to pay to them the sum of two and a half lakhs, which, as I have pointed out, under no possible arrangement could they have received till the year 1890. Without any allowance, without any consideration of the circumstances, they called upon this Government to pay peremptorily and summarily this sum of two and a half lakhs. We in turn remonstrated; we in vain said that it was an arrangement which ought to be permitted to stand, or at any rate, if for the purpose of account it should appear as a debit against this Government it was only a mere matter of book account, which would properly be met by a corresponding fictitious entry. But the Government of India have not allowed that, and have insisted on the payment of that sum. They have listened to our remonstrances so far as this—that the two and a half lakhs, which they could not otherwise have received till 1890, is now to be paid by instalments of half a lakh year by year, and that sum of half a lakh I have now to ask the Council to give us the means of raising by increased taxation. I am not, as I say, without hopes, for it seems to me the want of equity in this proceeding is so transparent that by more forcible representations the Government of India may be induced to reconsider their determination. I am not without hopes that that may be so, but in the meantime here it is, a charge which must be paid, and therefore I am obliged to ask the Council to give us increased means by increased taxation to pay that half a lakh which we have to pay in each succeeding year. Now of the 31 lakhs which it is proposed should be placed at the disposal of the Public Works Department £125,000 is for original works, civil buildings, £75,000 for communications, and £1,500 for miscellaneous public works. Repairs are estimated to cost £55,000; and let me say here with reference to repairs that for some years our grants for repairs, in consideration of the reduced means which have been placed at our disposal, have been stinted and starved, and that it is absolutely impossible for us any longer to defer carrying out all those necessary repairs to our public communications and buildings which have been hitherto necessarily deferred. What I wish now to show the Council is that, large as this sum is, we do not see how we can make any reduction. I shall be very glad if any member of Council, or member of the committee which will hereafter have to take these bills into consideration which my honourable friend Mr. Ravenscroft is going to propose, should point out any possible reductions, but I am bound to point out to the Council that with the £125,000 which we ask the Council for means to contribute, there are no new works to be undertaken which I think in the opinion of this Council or in the opinion of the public can by possibility be delayed. Mostly they are small works which are absolutely necessary for revenue or police purposes. The only work which we have undertaken of any magnitude is the new lunatic asylum. That is the sole new work upon which we have entered, for all the others are works in progress. I apprehend the Council will see the necessity of completing as quickly as possible the works we have commenced. The new lunatic asylum we consider to be absolutely necessary. We have proposed for this year to undertake a lunatic asylum at the presidency town only, and I do not think there is any gentleman, be he member of this Council or not, who has visited that asylum who has failed to be impressed with I might almost say the disgraceful condition of the institution. Public attention has been called, painfully called, to the fact that there is no means of proper supervision of the inmates during the night. There is no possible means of separating properly the violent patients from those who are not violent, and the whole accommodation is such that I think the Council will agree with me in saying that we should be wanting in our duty and would be failing to recognize a great public want if we were not to propose to the Council to give us means to enable us at once to undertake the construction of a new lunatic asylum in the presidency town. The want, I am sorry to say, is not less felt elsewhere, and if means were forthcoming, I should be glad to see a new asylum constructed at Poona. I have myself been over them both. The one at Poona is a simple scandal to a civilized nation. The patients are kept in the filthiest hovels—I will not say filthy, because the authorities do their best to keep them in decent and cleanly condition—but in hovels in which no gentleman, I am sure, would think of lodging brute cattle; and the want of all means of separating the patients—the want of anything like decent accommodation—is such that I should have been glad to have taken the building of a new asylum there as well as in the presidency town into our immediate consideration. If by any chance some unexpected means fall into our hands by which we could meet such an expenditure as this from our annual resources, I should be very glad to do that, or if the Council think that Government has been too sparing and too economical, and that this is a case in which they should themselves volunteer to give us increased means, I should be very glad to be able to carry out at Poona also what I believe to be necessary to meet a want there not less imperatively felt than it is here at the present moment. Of the new works, one and all, are in continuance of works already in progress. There are no expensive, magnificent constructions, though I have seen it anticipated as possible that each Government would immediately launch out into extravagant expenditure, that every Governor would try to signalize his day by multiplying public works to the very utmost of his power. There is nothing of that kind. This public building is the only one contemplated, and I think the Council will see that that is one of which the construction cannot be delayed. Another item of the estimate is for communications. There again every item has been most carefully scrutinized. There are one or two works which are new. That I think has appeared in every budget almost since I have been here, and I observe that it was sanctioned as a necessary work as far back as the 14th of October 1864. I don't think, therefore, we can be said to be precipitate in attempting to meet the want that has been felt there. There are some other new works, but these are of a very small kind. In Dharwar there are some bridges which require to be built, and the estimate for the largest of which is only £1,500, and there are others costing respectively £900 and £600; and these are works which are imperative by necessary. What I want to point out to the Council is that with reference to this, which seems to be a large demand on the presidency by the Public Works Department, we are doing no more than meeting present actual emergent demands—that there is nothing fanciful, nothing extravagant, nothing transitive—that we are doing our best to keep down the expenditure, and that if this estimate is adopted by the Council, there will require to be met as a deficit on this grant to the Public Works Department the sum of £416,000. I am obliged to the Honourable Secretary of the Public Works Department for pointing out here that there is one other work which is new, but which I omitted to bring to the notice of the Council, and that is the jail at Carwar. The jail at Carwar has been in every budget since I came here. I went and saw it early after my arrival in this presidency, and a more disgraceful thing I never visited in any part of the world. The building is utterly insufficient to the accommodation required, and in the case of prisoners who are under severe sentences, they are required positively to be fettered, chained, to a ring that runs up and down a bar in their sleeping room so as

PASSENGERS LEAVING CALCUTTA FOR ENGLAND.

The following passengers left Calcutta per s. s. Stephensons, Captain G. Bray, for London via the Suez Canal, on the 2nd instant :—

Mr and Mrs C B Maseyk and family and 1 European servant, Mr and Mrs William Smith, Mrs Hayden, Mrs Lloyd and child and 1 European servant, Reverend and Mrs Macdonald and family and 1 European servant, Mr C K Mandy and 4 children, Miss Power, Mrs Baily, child and ayah, Mrs Nill, Mr Thomas Read, and Mr Savile.

The following is a list of passengers per s.s. Scotland:—

Mrs Lewis and child, Mrs Thomas, Mrs Malhuish, Mrs Fyral and child, Mr and Mrs Noaks and family, Mrs Tucker, Mrs Rooke, Mrs White, Major and Mrs McGregor, Mrs Nowell and family, Miss Harwood, Miss Harwood, Miss E Harwood, Mr Macallister, Mr Miller, Dr and Mrs Irving and family, Captain Michell, Mr Lushington and family, Mrs Spry and family, Mrs Lincoln and 3 children, Mrs and Miss Walker, Major and Mrs Stansfield, Mr and Mrs G Walker, Mrs Fisher, Miss Barrat, Mr and Mrs Stephenson and family, Mrs Low, and Mr H C Smith.

VICEREGAL LEGISLATIVE COUNCIL.

FRIDAY, MARCH 31.

SIR RICHARD TEMPLE moved that the report of the select committee on the bill for imposing duties on income be taken into consideration, and that the bill, as amended be passed. Though this was an important motion, he did not desire to say anything more than what he had already said in support of it. After the votes passed by the Council on the 27th, he presumed that he might infer that the bill would to-day pass into law. If so, this would be the fourth Income-tax Act for which he had had to obtain legislative sanction, acting on behalf of the Government of India, and in the due execution of his financial duties.

After a few remarks by His Honor the Lieutenant-Governor,

HIS EXCELLENCY THE COMMANDER-IN-CHIEF said that, after the expression of his opinion on the former occasion, he did not require to say anything more regarding the bill, which might be considered as passed, beyond this, that he should very gladly vote for any other bill which would effectually touch the rich capitalists, and would not be unjust to the European community. He would take this opportunity of making a few remarks upon the statements which had been made by his hon'ble friends, Colonel Strachey and General Norman, with regard to the public works and military expenditure, on some points of which his office was, to a certain degree, connected. With regard to the question of railways, there had been some difference of opinion regarding the gauge. It was a question on which there had been much serious controversy; and it was not on that point that he intended to speak now. He would merely say that having decided the point in favour of the narrow gauge, with which he did not altogether agree, he trusted that the very urgent demand for railway communication from the seaboard of Bombay to Peshawur would be complied with. He had stated to this Government frequently, and years ago, his conviction of the urgent necessity of completing a railway to Peshawur; and he could not too strongly repeat the conviction.

With reference to the construction of barracks, he was glad to see in the statement of Colonel Strachey that only four millions had been expended upon new double-storied barracks, and he hoped that, on an investigation of the matter, it would be found that really a smaller sum than this had been expended; he hoped, in the course of time, to see every soldier properly housed. He believed that it was the accepted opinion in Europe that the successes of the Prussians in recent years were due very much to the intelligence and education of the soldiers in the rank and file, and the opinion had been growing for a good many years in England, that we were called upon to do everything in our power to promote the moral culture and the education of our soldiers. There was no doubt that there was very great improvement in the *material* of our soldiers over former years. But when a soldier comes to this country, he leaves behind a great deal which makes his life agreeable as a soldier's life. In England he was in a garrison town, where he saw society, and had public amusements. If he was a social man, he could go to places where he could get a glass of liquor, and it was to be hoped he did not always get too much; he always had agreeable places to go to where he could be amused. He had a well-lighted library and a recreation-room.

When the soldier comes to this country, the regiment comes nearly destitute of everything to promote his amusement. He had known of cases when a regiment had come to this country almost without any books, and they had no means of establishing their regimental institutions for comfort and amusement, except through the action of the canteen, which required time to accumulate money. Under these circumstances, he thought it must be clear that the soldier required a good many conveniences and a good deal of accommodation in this country to compensate him for what he left behind. There was no doubt that soldiers' accommodation had of late years been very much improved, and that Government has a sincere [desire to improve it; but to provide shelter for the whole army was of course a very great work, and that was what we had to do after the mutiny. It was desired, besides placing the soldier above the influence of malaria at night, to give him good places of amusement, good libraries and gymnasiums. A theatre also was not thought out of place, as being, when taken properly, an excellent mode of instruction as well as amusement; a mode of instruction for people in earlier days before they had books, and which was still very useful, but in a less degree, to those who had few means of literary culture. It was also desirable to give accommodation for privacy, so that a few men might quietly read or write letters without going half a mile in the sun to some public place of resort, which could only be resorted to in the evening, and which was generally rather inconvenient and dimly lighted. It was also desirable that these rooms should be under the barrack roof, so that a captain of a company who took an interest in his men might have occasional meetings for reading or lectures, or prayer meetings in the company recreation room or day-room. This and such like accommodation was intended to be provided in the new barracks in the lower stories, and he thought that it was not correctly stated that the whole of these could be utilised. He thought that when an investigation was made into the cost of barracks in the old style, and those upon the new, if to the former were added all the buildings for recreation and comfort, which were called subsidiary buildings, that the cost of the old barracks would be raised to quite as much as the cost of the new barracks, bearing in mind the increased rates of building, and that sanitary demands had increased the space that was considered necessary to be occupied by soldiers. Formerly the soldiers occupied a much smaller space than they now do. He considered that one of the greatest sanitary improvements which had been made in this presidency was that the soldier had been allowed greater space, per man,—an improvement which had conduced very greatly indeed to the health of the men, and had diminished mortality. It can be easily understood that if the soldier had no more shelter than the mere space for his bed, or perhaps a bad dusty barrack floor, and no change but from the barrack to the parade or the guard room he would look to the canteen or the bazaar for his amusement, and it was that condition which it was the desire of the Government and those interested in the care of the soldiers to remove where it still exists. He was very glad to learn that the resolution quoted by General Norman, which had given him some uneasiness was not intended as a reversal of Lord Lawrence's policy, only a modification of it, and that where sanitary reasons recommended double-storied barracks, they would be allowed.

There still remained several points on which the health of the army would be very much improved, and one of these of great importance was the water supply. He was happy to say that that point had come under the attention of Government for the station of Peshawur where it was urgently required. There were other places also in which this improvement was much required.

The other point he had promised to notice was the necessary protection of the country. Some thirty years ago, he was sent up to Darjeeling, and he had to walk sixty miles to get there. He found a few huts, and three or four Europeans. He had visited the settlement a short time ago, and found the whole place cleared, and covered with tea gardens, and a large number of European cultivators settled there. From thence, he skirted the frontier, and found the slopes of the hills ranging along the whole breadth of the country equally suited to this valuable cultivation, which at Darjeeling was passing down into the deadly Terai, and converting it into a garden. For a thousand miles of frontier there was land suited for the cultivation of tea, and many hundreds of European planters engaged in that cultivation. The country thus embraced by the border might be said to be 75,000 square miles in extent; but it was in proximity to a number of wild tribes, who for the first time had come into contact with civilisation. They dislike the approach of civilisation, but covet the property that accompanies it, and will try to possess themselves of it. He considered that it was our sacred duty to protect those who had purchased their lands, and embarked in industrial pursuits, and also the natives of the country, who were helpless, and liable to be slaughtered like sheep, or carried into captivity. And he considered that the demands for protecting the frontier would increase, and with that increasing demand we ought not to venture on further military reductions. He considered that a valuable cultivation such as that in Assam and Cachar deserved the greatest protection; he thought that in twenty or thirty years we might be entirely independent of China in the matter of tea. He could not, he thought, overstate the value of good European planters. If there were no population in the place, the planter collected one round him. If there was one, he obtained influence over it for good, if he were a just, God-fearing man, he could obtain more resources out of the country than the magistrate. He considered these settlers most valuable and that the State should do everything it could to protect and foster them, which in twenty or thirty years might make India independent of China.

[illegible] THE HON'BLE SIR RICHARD TEMPLE said that he desired to offer a few words of explanation on a particular point. As the Council knew, the word "permanent" was inserted in the original draft of the statement of objects and reasons, and was cut out of the revised copy as presented to the Council before the introduction of the bill. He now observed that the introduction of the word was described in some quarters as a mistake committed by the Legislative Department. But he wished to say that the mistake, if it was a mistake, was not one for which his learned friend (Mr. Stokes) was at all responsible. For he alone was responsible, and he desired to claim his responsibility accordingly, *ad unus quisfoci*.

(TO BE CONTINUED.)

THE ZENANA.

(Indian Mirror.)

How do the Hindoo women of Bengal manage to exist, and what horrid creatures their husbands are to shut them up! So exclaims the ugliest of the batch of young ladies landed in Calcutta by the last steamer that came through the Suez Canal. That strange word *Zenana* suggests to an inexperienced European mind the vague ideas of genii, and mountain-caves, and wonderfully slender ladies in slippers and nose-rings. To one that has been out from Europe in this country some time, the Zenana takes a more definite shape. Low, dingy rooms where the light of the sun cannot enter, doors barred and locked, floors damp and reeking, about which the miserable Hindoo ladies, half blinded and half choked, crawl about and clank their chains;! When things, however, are at the worst they begin to mend. Wise men have seen a slight improvement of late even in the Zenana. We used once to hear of youthful Baboos with a sentimental turn grieve over the fact that, for the life of them, they could not form any idea as to what their wives' faces were like. They were never allowed to have a glimpse of the dear ones and never admitted into their society before twelve o'clock in the night; and at that advanced hour of the night it was not possible to catch a glimpse because the dear ones always put out the lamp before their liege-lords entered the room. But is not all this much changed at the present time? The youthful wife of Bengal is not only not padlocked, but she is visible to her husband at any hour of the day and night. If anybody in the house quarrels with *Bahooma*, the Baboo quarrels with that person, and threatens to reduce the allowances of the whole family. *Bahooma* is every day imbibing the spirit of English civilisation through the pomatum pot, and the powder-puff, or in an occasional ounce of port-wine. She eats the delicacies of the season. Talk of jewelry? Each of the young lady's ears is bored, at least, at eight different places, and through each of these openings hangs a jewel, and there are jewels about her nose (which is now-a-days being bored right through), and then there are jewels on her neck and arms, and feet which tinkle against each other, and thus every moment of the enchanting creature is music. She reads and writes, knits and embroiders, composes prose and poetry, talks Hindoostanee to the bearer, and seasons her vernacular with many an English word and phrase. She freely walks on the terrace, scolds the servants, criticises the carries, rejects the clothes, and pooh-poohs the household god. She manages all the expenses of the family, hen-pecks her husband, and browbeats her mother-in-law. The Zenana, therefore, in many an instance, if not exactly a paradise, is neither a prison nor anything like it.

It is foolish to believe that the condition of women in this country is one of unmitigated misery. They certainly are as happy as good living, affection, and care can make them. But no doubt they require a higher and better happiness, such as results from the enjoyment of a more useful and elevated position in society than what they now occupy. We believe the Zenana has arrived at a stage of improvement where it cannot stop, and the next step to which is the withdrawal, to a greater or lesser extent, of that absolute privacy, which has hitherto characterized the condition of our women. Our ladiesmust see a little of the world. But in Bombay and Madras, the Zenana system does not prevail, and ladies of the most respectable families can go to any place which they have occasion to visit. But the question is whether the native ladies of Bombay and Madras are in the proper sense of the word more advanced than their fellow-sisters of Bengal. A mere destruction of the Zenana system then, and the taking out of our women in open conveyances everywhere, is not the end-all to which the condition of our women tends in the future. They must, as we have said, see the world, and mix in society, but they should be made fit to derive normal pleasure and due instruction from the same. Who does not know what mischief an insufficient education combined with plenty of freedom has wrought among our young men? Has not the hackneyed title of Young Bengal been a reproach to what we call our educated community for a very long time? And the origin of the evil simply is that our young men, not supplied with a due amount of moral and religious training, have been let loose upon the world to do as they please. Nor is this all. We know how this execrable custom of secluding women sprang up in this part of the country. It grew only because there was no protection to the women. Is there much protection now? Supposing a native lady presented herself in a place of public resort or amusement, will she be treated with the honour due to her sex even by her own countrymen, not to speak of foreigners? What law is there of civil or social life, of honour, chivalry, or to defend them from the outrages of the unprincipled? How are good women to be distinguished from bad women in public places? It is fortunate, considering these circumstances, that the ladies themselves have, and express, a manifest aversion to being forced out everywhere. They seem to understand the subject much better, from the plain point of common sense and from a natural solicitude about their own honour and position, than many of their male relations. What then? Are we against the idea of female liberty, and is the future of the Zenana only to be a milk-and-water edition of its present state? We hope not.

A SHORT WAY WITH APPELLANTS.

(Englishman.)

THE *Som Prokash* relates an anecdote of a Mofussil Collector, which, though we can hardly accept it as literally true, even in the particular instance referred to, possesses a large amount of metaphorical truth of very general application. "We have heard," says the writer, "that on the day which he appointed for hearing appeals on the income-tax, he used to keep frightful dogs in his house. When the appellants came, the dogs ran at them; after the applicants fled, the sahib used to call for them. The peons as usual called three times, but no one came, and the appeals were rejected."

The Collector referred to may, or may not, be in the habit of keeping dogs in his house which appear frightful to native appellants, though we refuse to believe that he deliberately, and of malice prepense, entertained such dogs for the occasion. But whatever be the origin of this curious statement, it will occur to most people that there are dogs more or less frightful in every Collector's house, who run at appellants and suitors of all kinds, and whose bite is often as severe, if their bark is not so loud, as that of the dogs referred to by the *Som Prokash*. Whatever doubt there may be about the horror entertained of Mr. Grant's house by appellants against the income-tax, there can be very little that every Collector's house is a den only to be approached without fear by those fortunate suitors who can afford to bring with them a sop for Cerberus; and that consequently where the stake is small, or the result doubtful, the number of appeals made is a very imperfect criterion of the amount of injustice done. Every one who knows anything of these dogs and their habits must know that to their presence is, in a great measure, to be attributed the circumstance that few complaints of oppression in connection with the income-tax reach Collectors' ears. Here lies the great mistake under which those who defend the tax seem to labour. The statement which the Viceroy tells us he has called for from the Government of the North-West Provinces, of all the cases of oppression brought to the notice of the local authorities, will be useless as evidence against the existence of grounds for complaint; while it will be dangerous, from the false conclusion it will be likely to suggest to all who are unacquainted with the true facts of the case. The oppression to which Mr. Inglis refers is oppression which never has been and is never likely to be reported; and which is likely to escape the observation of officers who obtain their knowledge of what happens around them through the medium of official reports alone.

If such a statement could be depended upon as affording a faithful indication of the amount of oppression which had occurred, one of the chief objections to the tax would be removed. For acts of oppression which admitted of being so easily ascertained could be prevented without much difficulty. The great obstacle to working the income-tax fairly, is the secrecy with which it is abused.

Let the Government call for reports from independent Europeans residing in the Mofussil regarding the complaints made to them of the working of the tax, and the return will be very different to that with which any official has the means of furnishing them.

"THERE is one kind o' ship I always steer clear of," said an old bachelor sea captain, "and that's courtship,'cause on that ship there's always two mates and no captain."

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By order of the Directors,
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Age next birthday.	For the whole term of Life. With profits.	For the whole term of Life. Without profits.	Age next birthday.	For the terms of 1 year & 7 years respectively. One year.	Seven years
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
20	38 11 4	34 13 4	35	29 6 0	30 0 0
30	40 0 0	36 0 0	40	30 0 0	34 13 4
40	48 14 0	44 0 0	45	34 12 0	38 3 4
50	64 2 0	57 11 4	50	39 10 8	43 13 4
60	92 0 0	82 12 8			

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Bombay, 15th February 1871.

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David Smith, W.S.

The Directors beg to intimate that, with the view of carrying on the Life Business of the Company in India, they have established a Branch Office in Calcutta.

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In addition to which there is the unpaid Capital of £1,750,000
3. The Life Revenue, which for 1869 consisted of :—
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Interest on Funds, &c. 94,217
363,604

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Reduction to English Rates without Medical Certificate, or fresh examination.

Nine-Tenths of the whole Profits in the Life Business are divided amongst the assured in the Participating Scale every Five Years.

The next Division of Profits will be made as at 31st December 1875.

All Policies on the Participating Scale opened on or before that date will share in the Fund then to be divided, which will consist of the Profits made during the previous Five Years.

The following Gentlemen have been appointed, with all the usual powers, as a

LOCAL BOARD OF DIRECTORS, viz. :—

H. M. Aitken, Esq., Merchant.
L. P. Delves Broughton, Esq., Administrator General.
S. E. Collis, Esq., Solicitor.
John F. Ogilvy, Esq., Merchant.
Edward Palmer, Esq., Chairman of the Board of Agency, East Indian Railway Company.
Medical Officer, Dr. T. Palmer, 6, Middleton Street.
Manager, W. B. Walls, Esq.
Law Agents, Messrs. Collis & Co.

Prospectuses, containing Tables of Rates and Conditions of Assurance, Forms of Proposal, and every information may be obtained at the Company's Office, 15, Chowringhee Road, Calcutta.

Or from the Agents at

Agra	...	...T. Bailey, Esq.
Akyab	...	...Agent of Bank of Bengal.
Colombo	...	...Messrs. J. Gibson, Thomson & Co.
Dacca	...	...J. J. Gray, Esq.
Dinapore	...	...Messrs. F. Smyth & Co.
Galle	...	...Messrs. J. Gibson, Thomson & Co.
Howrah	...	...John Lindley, Esq.
Kishnaghur Districts		...Archd. Hills, Esq.
Kurseong (Darjeeling)		...C. J. Graham, Esq.
Lahore	...	...Hector Gunn, Esq.
Madras	...	...Messrs. C. Shand & Co.
Mirzapore	...	...Messrs. Hamilton, Brown & Co.
Rangoon	...	...Messrs. Buchanan & Co. and
Bombay	...	...W. NICOL & Co.

January 1871.

INSURANCES.

ALLGEMEINE VERSICHERUNGS GESELLSCHAFT FUER SEE-, FLUSS-, UND LANDTRANSPORT IN DRESDEN.

The undersigned have been APPOINTED AGENTS for the above Marine Insurance Company, and are prepared to accept Risks and to issue Policies.

A. C. GUMPERT & Co.

Bombay, March, 1870.

GUARDIAN, FIRE, and LIFE ASSURANCE COMPANY.

Established 1821.—Capital £2,000,000.

POLICIES of INSURANCE against FIRE granted on all approved Buildings and contents thereof in Bombay and the Mofussil at moderate terms by

SIR CHARLES FORBES & Co. Agents.

Bombay, 1st September 1870.

NOTICES.

ALL PERSONS having CLAIMS against the ESTATE of the late Surgeon ROBERT CLARKE McCONNELL, Bombay Medical Service, are requested to FORWARD the same to the undersigned within one month from THIS DATE.

R. DEEY HASSARD, Lieut.-Colonel,
21st or Marine Battalion,
President of Committee of Adjustment.

1st April 1871.

THE Undersigned are prepared to INSURE COTTON per Austrian Lloyd Steamers for TRIESTE or VENICE at FIVE-EIGHTHS PER CENT. PREMIUM, and for other First Class Steamers at 3/4 per cent., and to ENGLAND via SUEZ CANAL in First Class Steamers at ONE per cent.

A. C. GUMPERT & Co.,
Agents Dresden Insurance Company.

TO CAPITALISTS.—The LAND MORTGAGE BANK of INDIA (CREDIT FONCIER INDIEN) Limited are prepared to treat for the sale by PRIVATE CONTRACT of SUNDRY PROPERTIES in

BOMBAY,
POONA,
SHOLAPORE,
PANCHGUNNY,
KURRACHEE,

particulars of which may be had by applying to the Manager at the Bank's Office in Bombay. If desired part of the Purchase Money may remain on mortgage for a time at a moderate rate of interest.

THE ELPHINSTONE LANDING AND GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to F. MOOLJEE & Co.,
Opposite the New Bank of Bombay.

B. B. AND C. I. RAILWAY.

EXTENSION TO GUN CARRIAGE PREMISES, COLABA.

TENDERS for the execution of this work will be received up to the 10th instant. Plans, &c., may be seen at the Office of the undersigned.

FRANCIS MATHEW,
Chief Resident Engineer and Acting Agent.

Bombay, 3rd April 1871.

B. I. S. N. COMPANY (LIMITED).

TENDERS are invited for the SUPPLY of MARINE ENGINEERS' and CABIN STORES for the Company's Steamers for one year, commencing from date of acceptance of Tenders and will be received at the Office of the undersigned up to noon on the 17th April 1871.

All Stores are to be delivered at the Company's Dockyard at Mazagon free of charge, in such quantities as may be required from time to time.

Parties whose Tenders are accepted will be required to enter into a contract and to deposit security for the due fulfilment of the same.

Forms of Tenders and further information may be obtained on application to the Storekeeper, at the Company's Dockyard, Mazagon.

The Agents do not bind themselves to accept the lowest or any tender.

W. NICOL & Co., Agents.

Bombay, 29th March 1871.

THE ESPLANADE HOTEL. (WATSON'S BUILDING,)

FORT, BOMBAY.

THE LARGEST, most commodious, and most healthily situated HOTEL in Bombay, as also possessing the finest Salle a Manger, BILLIARD, and BALL ROOMS.

Within five minutes' walk of the Merchant and Public offices, the Apollo Bunder, both Railway Stations, and the Band-stand; commanding from its roof a Magnificent Panorama of the Town, Harbour, Back Bay, and Malabar Hill,

This Hotel is the only one in Bombay that is conducted entirely by Europeans, and it is the constant care of the Manager that nothing shall be wanting which can conduce to the comfort and satisfaction of the Visitors to the ESPLANADE HOTEL. An Eminent Medical Man resides in the Hotel.

RATE OF CHARGES.

BED-ROOMS from Rs. 2 to Rs. 4.
ATTENDANCE Rs. 1.
BATHS from As. 6 to Rs. 1.
BREAKFASTS from As. 12 to Rs. 1-8.
TIFFINS from Rs. 1 to Rs. 1-8.
TABLE D'HOTE Rs 2-8.

Total per diem, Rs. 7-10 to Rs. 11-8.

Public Dinners and Wedding Breakfasts contracted for.

J. HUDSON WATSON, Manager.

ALEXANDRA HOTEL, MATHERAN.—Mrs. J. C. PINTO, the Proprietor, begs to inform the Ladies and Gentlemen of the Bombay Presidency, that the above Hotel, which is so well known for its excellent accommodation, is OPEN for the RECEPTION of VISITORS. There are three separate Bungalows attached to the Hotel, which are very commodious for Ladies and Gentlemen. Superior Articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors. He has some Houses to Let, and undertakes to look after Bungalows on the Hill at a charge of Rs. 30 per annum.

JERUSALEM TIFFIN AND BILLIARD ROOMS, Corner of Forbes Street and Rampart Row, Fort. The PROPRIETORS wish to call the attention of the Public to the above Rooms. A large, cool, and airy Tiffin Room; a Reading Room, with all the Latest News; two splendid Billiard Tables (one just received from England). The only European House in the Fort.

TIFFIN at 2 P.M. CHOPS and STEAKS always ready.

N. B.—Wines and Spirits of the best quality.

WANTED, one or two GENTLEMEN as BOARDERS.

HOPE HALL HOTEL, MATHERAN.—Mr. P. MENDOSA, the Proprietor of the Hope Hall Hotel, begs to announce to the Ladies and Gentlemen, that he has RE-OPENED the HOTEL, which is so well known for its excellent accommodation.

Superior articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors.

The terms of the charges are reduced.

Middle Cross Road, Louisa and Alexandra Points.

THE CHOWK HOTEL, MATHERAN.

JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to the Hotel in former seasons, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on Matheran Hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very extensive and pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

JEEWANJEE & Co.

THOMSON AND COMPANY, CHEMISTS AND DRUGGISTS,

Opposite the Secretariate,

22, APOLLO STREET, BOMBAY,

BRANCH ESTABLISHMENT.

MAZAGON.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.	Flesh Gloves.
Nail Brushes.	Chest Expanders.
Tooth Brushes	Eau de Cologne.
Combs.	Violet Powder.
Corn Plasters.	Feeding Bottles.
Perfumery.	Court Plaster.
Sponges.	Filters.
Sponge Bags.	

AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay references will receive every care and attention.

N. KHYRAZ AND Co., TAILORS, OUTFITTERS, &c.,

HAVE the pleasure to inform the Nobility and Gentry of Bombay and the Mofussil, that they have in stock a choice selection of WOOLLEN GOODS, suitable for the present season, at English Prices for Ready Money.

N. K. & Co. solicit an early inspection.

Satisfaction to Outstations must be accompanied with a remittance, or reference in Bombay for payment.

Self-measurement Cards and Patterns forwarded on application.

The following List of Prices are for Cash Payments :—

	Rs.
Dark Angola Suit, of very light texture, well adapted for the present season	25
Fancy Scotch Tweed Suits...	23
Fancy Scotch Tweed Trousers	9
Fancy Doeskin Silk Mixed Trousers, per pair ...	12
Fancy Scotch Tweed Norfolk Jackets	12
Black Superfine Cloth Dress Suit	65
Black or Blue Superfine Frock Coats, with Silk Facing ...	40
Black or Blue Superfine Morning Coats	28
Black Silk Alpaca Coat	10
Drab Herbert Cloth Suits	12
Drab Sheft Cord Breeches	13
Whip Cord and Bedford Cord Riding Trousers, per pair ...	10
Colonial Washing Trousers, per pair	5
Flannel Sleeping Suits	12
Indian Sleeping Suits ... ...